



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No. 4192 of 2018

and

W.M.P (MD) No.4340 of 2018

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Tvl.Balaji Battery House,  
Rep. by its Managing Director,  
M.Palanisamy,  
447/D.D.Main Road,  
R.S.Mangalam,  
Ramanathapuram.

.. Petitioner

Vs.

The Commercial Tax Officer,  
Devakottai.

.. Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN No.33595461934/2011-2012 dated 19.07.2017, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections and after verifying the books of accounts of the petitioner.

|                |                            |
|----------------|----------------------------|
| For petitioner | : Mr.A.Chandrasekaran      |
| For respondent | : Mrs.S.Srimathy           |
|                | Special Government Pleader |

#### ORDER

The petitioner is an assessee registered with the respondent. The respondent issued a pre-revision notice dated 28.03.2017. The petitioner replied on 30.05.2017 seeking further time. Instead of dealing with the said adjournment request then and there, while passing the final order, the said request came to be rejected.

2.This Court has held in more than one case that when a request for adjournment is made, it should be disposed of then and there before passing final order. Such a course of action was not adopted in this case. Therefore, on this sole ground, the order impugned in this writ petition is quashed. The matter is remitted to the file of the respondent. The respondent after affording personal hearing and after considering the objection raised by the petitioner, shall pass orders afresh in accordance with law.



3.This writ petition is allowed accordingly. No costs.  
Consequently, connected miscellaneous petition is closed.

Sd/

Assistant Registrar(Writs)

/True copy/

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Sub Assistant Registrar

To:

The Commercial Tax Officer,  
Devakottai.

+1cc to Mr.A.CHANDRASEKARAN, Advocate, SR.No. 56495

+1cc to M/s.Special Government Pleader,SR.No. 56934

W.P. (MD) No. 4192 of 2018  
20.03.2018

SKN

KK/SV MMS/SAR-/08.06.2018/2P-4C