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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.03.2018

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) .No.4230 of 2018

and

W.M.P. (MD) .No.4366 of 2018

M/s.New Samay Marketing,
Represented by its Proprietor D.S.Shanjay,
No.7, Ramachandrapuram, Tennur,
Trichy-17.

...Petitioner

Vs.

The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Commercial Tax Buildings, Trichy.

...Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33713442231/2016-17 dated 23.01.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after affording opportunity of personal hearing by considering the relevant records and objection filed by the petitioner dated 23.12.2017.

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mrs.S.Srimathy Special Government Pleader

ORDER

Heard Mr.S.Karunakar, learned counsel appearing for the petitioner and Mrs.S.Srimathy, learned Special Government Pleader, appearing for the respondent.

2.By consent of both parties, the Writ Petition itself is taken up for final disposal.

3.The petitioner is an assessee registered with the respondent. In respect of assessment that got concluded on deemed assessment basis, pre-revision notice was issued. Final order has been passed and the same has been assailed in this Writ Petition.

4.It is seen that the final order was passed without affording due opportunity of personal hearing to the petitioner. On this sole ground, the order impugned in the Writ Petition is liable to be quashed. Accordingly, the impugned order is quashed, subject to payment of 10% of tax amount by the petitioner. The matter is remitted to the file of the respondent. The respondent shall afford an opportunity of hearing to the petitioner and pass appropriate



orders on merits and in accordance with law.

5.The Writ Petition stands allowed accordingly. No costs.
Consequently, the connected miscellaneous petition is closed.

Sd/

Assistant Registrar (CS-II)

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/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner(CT),
Woraiyur Assessment Circle,
Commercial Tax Buildings, Trichy.

+1cc to Mr.S.KARUNAKAR, Advocate, SR.No. 54623

+1cc to M/s.Special Government Pleader,SR.No. 54909

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KK/SKN RSK/15.03.2018/SAR-4/2P-4C