



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.4302 and 4303 of 2018
and

W.M.P.(MD)Nos.4405 and 4406 of 2018

Tvl.Balaji Timber and Plywoods,
Represented by its Proprietor,
A.Jawahar

... Petitioner in both W.Ps.

-Vs-

1.The Additional Chief Secretary /
Commissioner of State Tax,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The State Tax Officer,
Commercial Taxes Building,
Tiruchendur.

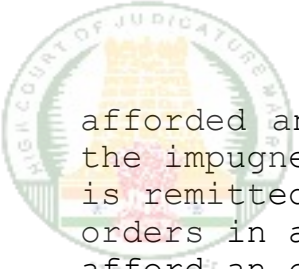
...Respondents in both W.Ps.

COMMON PRAYER:Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings passed by the second respondent in TIN:33345901627/2013-14 and 33345901627/2014-15 respectively dated 29.12.2017 and quash the same as the same is illegal and passed by grossly violating the principles of natural justice and to redo the assessment after providing an opportunity of personal hearing to the petitioner as per the guidelines given by the Hon'ble Division Bench of this Court reported in 33 VST 333 in the case of M/s.SRC Projects Private Limited, Represented by its Chief Executive Officer, Salem Vs. The Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai and another.

For Petitioner	: Mr.R.Narayanan
For Respondents	: Mrs.S.Srimathy, Special Government Pleader. (In both Writ Petitions)

COMMON ORDER

The petitioner is an assessee registered with the second respondent. The petitioner suffered an order dated 29.12.2017. It is seen that before passing the said order, the petitioner was not



afforded an opportunity of personal hearing. On this sole ground, the impugned orders in the writ petitions are quashed and the matter is remitted back to the second respondent with liberty to pass fresh orders in accordance with law. The second respondent is directed to afford an opportunity of personal hearing to the petitioner.

2. With this liberty, this writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (C.o.)

/True Copy/

Sub Assistant Registrar

To

1. The Additional Chief Secretary /
Commissioner of State Tax,
Ezhilagam, Chepauk,
Chennai-600 005.

2. The State Tax Officer,
Commercial Taxes Building,
Tiruchendur.

+1CC to Mr. R. Narayanan, Advocate, SR.No. 54630

+1CC to the Special Government Pleader SR.No. 54904

W.P. (MD) Nos. 4302 and 4303 of 2018
12.03.2018

Myr

AM/SKN RSK/SAR 2/14.03.2018/2P/5C