BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.01.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).Nos.441 to 444 of 2018
and
W.M.P.(MD).Nos.434 to 437 of 2018

M/s.Suganthy Plywoods
Rep by its Proprietor T.Moses ... Petitioner in all Petitions

Vs.

The Commercial Tax Officer (Main),
Tuticorin. ... Respondent in all petitions

Common Prayer: These Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN33685920646/2011-12, 2012-13, 2014-15, 2013-14 dated 18.08.2017, 18.08.2017, 18.09.2017 and 01.11.2017, and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as sought for by the petitioner in his reply dated 26.08.2016 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of Writ Petitions in the case of M/s. JKM Solutions Private Limited reported in 2017 (99) VST 343 (MAD) including the opportunity of personal hearing.

For Petitioner : Mr.S.Karunakar (in all petitions)
For Respondent : Mrs.S.Srimathy
Special Government Pleader
(in all petitions)

COMMON ORDER

Heard the learned counsel on either side.

2.By consent of both the parties the main Writ Petitions are taken up for final disposal.

3.The petitioners in all the writ petitions are one and the same. In respect of the assessment years for which the assessment was already deemed to have been concluded, the respondents sought to reopen by issuing notice under Section 27 (2) of the Tamil Nadu Value Added Tax Act. The petitioner submitted his explanation and sought for certain records. Without furnishing the web record on which reliance was placed. The respondent proceeded to pass final orders under Section 27(2) of the Tamil Nadu Value Added Tax Act. They are impugned in these proceedings. It is obvious that the final orders have been passed without furnishing the material on which the reliance was placed by the respondent. On this Sole ground, the impugned orders are set aside.

4.The matter is remitted to the file of the respondent to produce orders afresh in accordance with law.

5.The Writ Petitions are allowed accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-I)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer (Main),
Tuticorin.

+4cc to M/S.S.KARUNAKAR, Advocate SR.No.43107, 43108, 43109 & 43110.
+1cc to Special Government Pleader in SR.No.43134.

W.P.(MD).Nos.441 to 444 of 2018
19.01.2018

tsg

SDS/KKR/SAR 2/20.02.2018/2P/7C