BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 17.01.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.445 of 2018
and
W.M.P.(MD) No.438 of 2018

M/s.Thangaraj & Company,
Rep. by its Partner K.S.Dhanikodi,
No.311, West Masi Street,
Subharayar Agraharam,
Madurai- 625 001. ... Petitioner

vs.

The Commercial Tax Officer (FAC)
Nethaji Road Assessment Circle,
Madurai- 625 020. ... Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33964980756/2015-16, dated 31.03.2017 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 relied by the respondent in his notice dated 16.02.2017 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 within such time as may be directed by this Court.

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

O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

2. The writ petitioner is a registered dealer. The subject matter relates to the assessment year 2015-2016. The writ petitioner had originally reported their total turnover and taxable turnover for the said period. When the same was cross verified, the

respondent noticed certain discrepancy. Revision notice was issued. But along with the said revision notice the respondent did not enclose the web report on which reliance was placed. The respondent thereafter proceeded to finalize the matter and issued the impugned assessment order dated 31.03.2017. The same is questioned in this writ petition.

3. The impugned proceedings suffers from an inherent illegality. Since, the web report was not made availabe to the writ petitioner, the same stands set aside. The matter is remitted to the file of the respondent. The respondent is at liberty to proceed with the matter afresh after furnishing the web report concerned to the writ petitioner and affording him a due opportunity of hearing, within a period of four weeks from today.

4.The learned counsel appearing for the writ petitioner, on instructions, undertakes to remit a sum of Rs.50,000/- without prejudice to the contention to be taken in the assessment proceeding.

5.This Writ Petition stands allowed, as prayed for. No costs. Consequently, connected W.M.P.(MD) No.438 of 2018 is closed.

Sd/-
Assistant Registrar(RTI)

/True Copy/

Sub-Assistant Registrar

To:

The Commercial Tax Officer (FAC)
Nethaji Road Assessment Circle,
Madurai- 625 020.

+One cc to M/s.S.Karunakar, Advocate, SR.No.42681
+One cc to The Special Government Pleader, SR.No.42954

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RL/4C/2P/KK/SAR1/6/2/2018

W.P(MD)No.445 of 2018

17.01.2018