



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 16.11.2018
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).No.5014 of 2018 and
M.P.(MD)No.4999 of 2018

WEB COPY

Tvl.R.S.U.Selvaraj & Sons,
Rep. By its Partner, S.Suresh,
S/o.Selvaraj,
27, Chettiapathu Road,
Udangudi,
Thoothukudi District.

... Petitioner

Vs.

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

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

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings of the second respondent in TIN: 33075901339/2013-14, dated 29.12.2017 and quash the same as illegal and passed by grossly violating the principles of natural justice and consequently to redo the assessment order 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 Ltd., rep. By its Chief Executive Officer, Salem Vs. The Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.R.Narayanan
For Respondents : Mr.M.Rajarajan,
Government Advocate.

ORDER

The petitioner is an assessee registered with the second respondent. The petitioner questioned the impugned order principally on two grounds. The first ground is that the details sought for by him were not furnished. The second ground is that the personal hearing was not afforded to the petitioner. Since the impugned order suffers from these twin defects, this Court has no other option, but to set aside the same.



2. The order impugned in this Writ petition stands set aside. This Writ petition stands allowed, accordingly. The matter is remitted to the file of the second respondent to pass orders afresh in accordance with law. The second respondent shall furnish the details sought for by the petitioner and afford him an opportunity of personal hearing.

No costs. Consequently, connected Miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-I)

/True Copy/

Sub Assistant Registrar(CS-III)

To

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

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

+1CC to Mr.R.Narayanan, Advocate, SR.No.95616

+1CC to the Special Government Pleader SR.No. 95789

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PMU

ES/PM/SAR 3/21.12.2018/2P/5C