



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.03.2018

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).Nos.5151 to 5153 of 2018

and

W.M.P.(MD).Nos.5132 to 5134 of 2018

Nethaji Stores (TN & TM Unit),
Represented by its Partner, T.Nagarajan,
7/1, First and Third Floor,
Court Road, Nagercoil,
Kanyakumari District.

...Petitioner in all Petitions

Vs.

The Commercial Tax Officer,
Nagercoil Tower Junction,
Mead Street, Nagercoil-629 001,
Kanyakumari District.

...Respondent in all Petitions

PRAYER in W.P.(MD).No.5151 of 2018: Writ petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN No.33086143591/2011-12, dated 29.12.2017 and quash the same and consequently direct the respondent to consider the reply and documents dated 05.07.2016 and 09.11.2017 and the representation dated 01.02.2018 and grant the documents and opportunities required by the petitioner and a personal hearing and then pass orders according to law.

PRAYER in W.P.(MD).No.5152 of 2018: Writ petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN No.33086143591/2012-13, dated 29.12.2017 and quash the same and consequently direct the respondent to consider the reply and documents dated 16.07.2016 and 09.11.2017 and the representation dated 01.02.2018 and grant the documents and opportunities required by the petitioner and a personal hearing and then pass orders according to law.

PRAYER in W.P.(MD).No.5153 of 2018: Writ petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN No.33086143591/2013-14, dated 29.12.2017 and quash the same and consequently direct the respondent to consider the reply and documents dated 25.07.2016 and 09.11.2017 and the



representation dated 01.02.2018 and grant the documents and opportunities required by the petitioner and a personal hearing and then pass orders according to law.

For Petitioner : Mr.M.Azeem - in all Petitions
For Respondents : Mrs.S.Srimathy
Special Government Pleader
in all Petitions

COMMON ORDER

Mrs.S.Srimathy, learned Special Government Pleader, takes notice for the respondents in all the Writ Petitions.

2.By consent of both parties, the main Writ Petitions themselves are taken up for final disposal at the stage of admission.

3.The petitioner is an assessee registered with the respondent. In respect of assessments that got concluded on deemed assessment basis pre-revision notices were issued. Final orders have been passed and the same are assailed in these Writ Petitions.

4.It is seen that the final orders were passed without affording due opportunity of personal hearing to the petitioner. On this sole ground, the orders impugned in the Writ Petitions are quashed. 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 Petitions are allowed accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Nagercoil Tower Junction,
Mead Street, Nagercoil-629 001,
Kanyakumari District.

+3cc to M/S.M.Azeem, Advocate SR.No. 54621, 54622, 54620

ORDER MADE IN
W.P. (MD).Nos.5151 to 5153 of 2018
12.03.2018