BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.03.2018
CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.5419 of 2018
and
W.M.P(MD)No.5349 of 2018

M/s Sri Amman Stores,
rep. by its Proprietor M.Sundaresan
No.44F, Naidu South Street,
Chettiarpatti, Dhalavaipuram
Virudhunagar District. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Commercial Tax Department,
Rajapalayam – I,
Virudhunagar District. ... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent in TIN.33346260721/2014-15, dated 30.11.2017 and quash the same.

For Petitioner : Mr.T.Bashyam
For Respondents : Mrs.S.Srimathy,
Special Government Pleader.

O R D E R

The petitioner is an assessee registered with the respondent. The petitioner was issued with pre-revision notice. The petitioner without filing his reply sought time. The respondent ought to have taken a decision with regard to granting of time then and there. Instead, the request received by the writ petitioner was rejected, while passing the final order. This Court has expressed disapproval of such course of action adopted by the assessing authority.

2.In this view of the matter, the order impugned in this writ petition is quashed. The matter shall go back to the respondent to pass fresh orders in accordance with law after affording an opportunity of hearing to the writ petitioner and after permitting him to lodge his reply, within a stipulated period.

3.This writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (AE)

/True Copy/

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Commercial Tax Department,
Rajapalayam – I,
Virudhunagar District.

+1. C.C. to M/S.BASHYAM, Advocate, SR.No.55207.

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