

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED: 15.03.2018****CORAM:****WEB COPY****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****W.P. (MD) Nos. 5472 to 5477 of 2018****and****W.M.P. (MD) Nos. 5399 to 53404 of 2018**

Velavan Stores Jewellers,
Represented by its Partner,
A.Thangavel
36A. Palayamkottai Road,
Tuticorin.

... Petitioner in all WPs

Vs.

The Commercial Tax Officer, (Main)
Tuticorin III,
Beach Road,
Tuticorin.

... Respondent
in WP(MD) Nos. 5472, 5473 of 2018

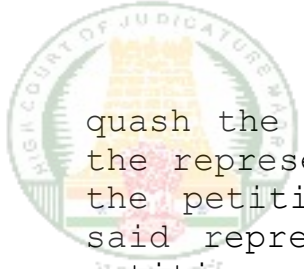
The State Tax Officer (Main)
Tuticorin III,
Commercial Tax Department,
Beach Road,
Tuticorin.

... Respondent
in WP(MD) Nos. 5474, 5475, 5476
& 5477 of 2018

PRAYER: 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.33215923281/2008-09 dated 28.08.2017 and quash the same consequently direct the respondent to consider the representation of the petitioner dated 07.09.2017 and grant to the petitioner the documents and opportunities required in the said representation and then pass orders after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WP(MD). 5473/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33215923281/2009-10 dated 20.10.2017 and



quash the same and consequently direct the respondent to consider the representation of the petitioner dated 07.09.2017 and grant to the petitioner the documents and opportunities required in the said representation and then pass orders after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WP(MD) . 5474/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33215923281/2010-11 dated 28.11.2017 and quash the same and consequently direct the respondent to consider the representation of the petitioner dated 07.09.2017 and grant to the petitioner the documents and opportunities required in the said representation and then pass orders after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WP(MD) . 5475/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33215923281/2011-12 dated 29.11.2017 and quash the same and consequently direct the respondent to consider the representation of the petitioner dated 07.09.2017 and grant to the petitioner the documents and opportunities required in the said representation and then pass orders after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WP(MD) . 5476/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33215923281/2012-13 dated 08.12.2017 and quash the same and consequently direct the respondent to consider the representation of the petitioner dated 07.09.2017 and grant to the petitioner the documents and opportunities required in the said representation and then pass orders after granting to the petitioner an opportunity to submit reply and a personal hearing.

Prayer in WP(MD) . 5477/ 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus to call for the records on he file of the respondent in TIN No.33215923281/2013-14 dated 28/11/2017 and quash the same and consequently direct the respondent to consider the representation of the petitioner dated 07/09/2017 and grant to the petitioner the documents and opportunities required in the said representation and then pass orders after granting to the petitioner an opportunity to submit reply and a personal hearing.



For Petitioner : Mr.M.Azeem in all WPs
For Respondent : Mr.J.Gunaseelan Muthiah
Additional Government Pleader in all WPs

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COMMON ORDER

The order impugned in this writ petition has been passed without affording an opportunity of personal hearing to the writ petitioner/assessee. It is therefore quashed on this sole ground. The matter is remitted to the file of the respondent to proceed afresh in accordance with law.

2.The learned counsel appearing for the petitioner submits that the petitioner has already requested the authority to furnish the relied upon documents. The respondent is directed to furnish the same to the petitioner and after complying with the principles of natural justice, pass orders on merits in accordance with law. The writ petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(AS)

/TRUE COPY/

Sub Assistant Registrar

To

1 The Commercial Tax Officer, (Main)
Tuticorin III, Beach Road,
Tuticorin.

2 The State Tax Officer (Main)
Tuticorin III,
Commercial Tax Department,
Beach Road,
Tuticorin.

+6. C.C. to M/S.M.Azeem Advocate SR.Nos.55603, 55604, 55605,
55606, 55607 & 55608.

+1. C.C. to Special Government Pleader SR.No.55940.

W.P. (MD) Nos.5472 to 5477 of 2018
and

W.M.P. (MD) Nos.5399 to 53404 of 2018
15.03.2018