BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.5736 to 5741 of 2018
and
W.M.P.(MD).Nos.5620 to 5625 of 2018

Tvl Selvaraj Store,
Represented by its Proprietor,
V.Selvaraj, aged about 52 years,
No.22, Mariamman Kovil Complex,
West Car Street, Dindigul-624 001. ... Petitioner in all WPs.

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer,
Dindigul-III Assessment Circle,
Sub-Collector's Office Road,
Dindigul-624 003. ... Respondents in all WPs.

Common Prayer: Writ Petition are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings of the second respondent in TIN:33895240997 / 2009-10, 2010-2011, 2011-2012, dated 29.12.2017, 2012-2013, 2013-2014, dated 02.01.2018, 2014-2015, dated 02.01.2018 and quash the same and to consequently direct the second respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

For Petitioner in all WPs. : Mr.B.Rooban
For Respondents in all WPs. : Mrs.S.Srimathy
Special Government Pleader

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COMMON O R D E R

Heard Mrs.S.Srimathy, learned Special Government Pleader, who takes notice for the respondents.

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

3.In all these Writ Petitions, the petitioner is one and the same. The assessment years alone are different. The petitioner was served with number of pre-revision notices. What is under challenge in these Writ Petitions are the final orders passed by the second respondent.

4.As rightly pointed out by the learned counsel appearing for the petitioner, the final orders have been passed without providing the petitioner the details, on which the pre-revision notices were issued. On this sole ground, the orders impugned in the Writ Petitions stand quashed. The matter is remitted to the file of the second respondent.

5.The learned counsel appearing for the petitioner on instructions that he shall pay 10% of the disputed tax amount for all these cases to the second respondent on or before 28.03.2018. Recording this undertaking, the Writ Petitions stand allowed.

6.It is open to the second respondent to give an opportunity of hearing to the petitioner and after providing him the details sought for passing orders in accordance with law. With this liberty, the Writ Petitions stand allowed. No costs.

Sd/-
Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar

To
1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer,
Dindigul-III Assessment Circle,
Sub-Collector's Office Road,
Dindigul-624 003.

+1CC to Mr.B.Rooban, Advocate, SR.No. 56613
+1CC to the Special Government Pleader SR.No.56921

ORDER MADE IN
W.P.(MD)Nos.5736 to 5741 of 2018
Dated:
19.03.2018

tsg

AM/SV MMS/SAR 4/22.05.2018/2P/5C