



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **20.03.2018**

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P. (MD) Nos. 5829 to 5831 of 2018
and
W.M.P (MD) Nos. 5693 to 5695 of 2018

M/s General Traders,
rep. by its Partner Mr.Sudarshan
No.45, N.R.K. Rajarathinam Street,
Sivakasi,
Virudhunagar District. .. Petitioner in all petitions

Vs.

The Sales Tax Officer,
Sivakasi - III,
Virudhunagar District. .. Respondent in all petitions

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN No.33546000069/2013-14, 2014-15 and 2015-16 dated 22.02.2018 respectively quash the same as it is contrary to law and in violation of principles of natural justice.

In all wps;

For petitioner : Mr.R.D.Ganesan

For respondent : Mr.J.Gunaseelanmuthiah
Additional Government Pleader

COMMON ORDER

The same petitioner has filed three writ petitions covering three different assessment years. The assessments that got concluded on deemed assessment basis were re-opened on inspection by the officer of the enforcement wing. But the final order was passed by the one of the members of the enforcement wing. This is a clear violation of the principles of the natural justice in this case. Therefore, the orders impugned in these writ petitions stand quashed. The matter is remitted to the file of the department. The Commissioner of Commercial Tax, Chennai will appoint some other assessment officer to hear the writ petitioner and pass orders afresh in accordance with law. This direction to transfer the file is issued because the incumbent respondent was member of the inspection team of the enforcement wing.



2. These writ petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(AS)

WEB COPY

/True Copy/

Sub Assistant Registrar

To:

The Sales Tax Officer,
Sivakasi - III,
Virudhunagar District.

+ 3 ccs TO Mr.R.D.Ganesan , Advocate in SR Nos.56420,56421,56422
+ 1 cc TO The Special Government Pleader in SR No. 56863

skn

AE/MMS/SAR4/28.05.2018/2P/6C

ORDER MADE IN
W.P. (MD) Nos. 5829 to 5831 of 2018
and
W.M.P (MD) Nos.5693 to 5695 of 2018
20.03.2018