



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. 5908 to 5912 of 2018

and

W.M.P (MD) Nos. 5788 to 5792 of 2018

M/s Shanthi Guru Marketing
rep. by its Proprietor Mr.V.Shripal Sanghvi
No.53, Chinna Kammala Street,
Trichy - 08.

.. Petitioner in all petitions

Vs.

The Assistant Commissioner (ST)
Mailamchandai -1, Assessment Circle,
Trichy -20.

.. Respondent in all petitions

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records in TIN No.33673421398/2012-13, 2013-14, 2014-15, 2015-16 and 2016-17 dated 08.03.2018 respectively quash the same as it is in violation of the natural justice and further direct the respondent to consider the objections along with relevant records in all perspective on its merits by affording on opportunity for personal hearing in accordance with law.

In both wps;

For petitioner	: Mr.R.D.Ganesan
For respondent	: Mr.J.Gunaseelanmuthiah AGP

COMMON ORDER

The same petitioner has filed these writ petitions for different assessment years. In respect of transactions that got concluded on deemed assessment basis, pre-revision notices were issued. The petitioner appeared in response thereto. The petitioner was also given an opportunity of hearing. During the said hearing, certain bank entries were put against the petitioner. The stand of the petitioner was that not all of them pertains to the business transaction. Therefore, the petitioner sought time to produce further materials in support of their defence. Thereafter, the petitioners pleaded with the respondent that in respect of those entries which did not relate to the petitioner's business, reworking



must be done. The petitioner's stand was that if such reconciliation was not possible, the petitioner should be given one more opportunity to make good their defence. But without giving such opportunity, the impugned orders came to be passed.

2.The learned counsel appearing for the petitioner contended that since an effective opportunity of personal hearing was not afforded in this case, the orders impugned in these writ petitions can be quashed and the matter can be remitted to the file of the respondent.

3.This court finds considerable force in the said submission.

4.In that view of the matter, the orders impugned in these writ petitions stand quashed. The matter is remitted to the file of the respondent, who shall afford an opportunity of personal hearing and pass orders afresh in accordance with law.

5.These writ petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

/True Copy/

Sub Assistant Registrar

To:

The Assistant Commissioner (ST)
Mailamchandai -1, Assessment Circle,
Trichy -20.

+1CC to Special Government Pleader in SR.No.56860,
+5CC to Mr.R.D.Ganesan Advocate in SR.No.56423 to56427.

SKN
DS/JC/SAR-2 :30.05.2018: 2P/8C

ORDER MADE IN
W.P. (MD) Nos. 5908 to 5912 of 2018
and
W.M.P (MD) Nos.5788 to 5792 of 2018
20.03.2018