



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 23.03.2018

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) .No.6325 of 2018

and

W.M.P. (MD) Nos.6176 & 6177 of 2018

M/s.Siyam Agency,
Represented by its Proprietorix
Mrs.C.Chandra

...Petitioner

Vs.

The Commercial Tax Officer (FAC),
Aruppukottai.

...Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondent in his proceedings in TIN Nos.33055801537/2014-15 dated 14.09.2016, quash the same as it is unlawful and invalid.

For Petitioner : Mr.R.D.Ganesan

For Respondent : Mrs.S.Srimathy,
Special Government Pleader.

ORDER

Mrs.S.Srimathy, learned Special Government Pleader, takes notice for the respondent.

2.By consent of both parties, the main Writ Petition is taken up for final disposal, at the stage of admission itself.

3.The petitioner is a dealer registered with the respondent. The ground taken in the Writ Petition is that pre-revision notice was not served on the petitioner by the respondent. But the final order is challenged belatedly. When this Court wanted the petitioner to give explanation for the delay, it was submitted that the respondent issued the pre-revision notice on the petitioner's son. At that time, the petitioner's son was taking treatment and subsequently he passed away. The petitioner has



enclosed the copy of the Death Certificate of her son in the typed set of papers.

4. Taking note of the extraordinary situation, this Court is inclined to quash the order impugned in the Writ Petition. Accordingly, the order impugned in the Writ Petition is quashed. The matter is remitted to the file of the respondent. The respondent shall issue notice to the petitioner to hold an enquiry and after affording an opportunity to hold an enquiry and after affording an opportunity of personal hearing to the petitioner, pass appropriate orders in accordance with law after taking note of the objections to be lodged by the petitioner.

5. The Writ Petition is allowed accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer (FAC),
Aruppukottai.

+ 1 cc TO Mr. R. D. Ganesan, Advocate in SR No. 57370

tsg

AE/SV MMS/SAR1/08.06.2018/2P/3C

ORDER MADE IN
W.P. (MD) .No. 6325 of 2018
23.03.2018