



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No.6604 of 2018

and

W.M.P. (MD) No.6393 of 2018

Tvl.Surya Timbers & Saw Mill,
represented by its Partner,
S.Suresh,
Son of Thiru.Selvaraj,
aged about 40 years,
3/225-1, Kayalpattinam Road,
Veerapandiyanpattinam.

... Petitioner

Vs.

1.The Additional Chief Secretary,
Commissioner of State Tax,
Ezhilagam, Chepauk,
Chennai 600 005.

2.The State Tax Officer,
Commercial Taxes Building,
Tiruchendur.

... Respondents

Prayer: Writ Petition - filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings passed by the 2nd respondent in TIN No.33505902121 / 2010-11 dated 29/12/2017 and quash the same as the same is illegal and passed by grossly violating the principles of natural justice and to redo the assessment after providing the invoice-wise details for the alleged mis-match web report and also to provide an opportunity of personal hearing to the petitioner as per the guidelines given by the Honourable Division Bench of this High Court reported in 33 VST 333 in the case of M/s.SRC Projects Private Ltd., represented by its Chief Executive Officer, Salem vs. The Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai & another.

For Petitioner

: Mr.K.Srinivasan

For Respondents

: Mrs.S.Srimathy,

Special Government Pleader



ORDER

Heard the learned counsel on either side.

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

3. The petitioner is an assessee with the second respondent. The petitioner suffered an order dated 29.12.2017. It is seen that before passing the said order, the petitioner was not afforded an opportunity of personal hearing. On this sole ground, the order impugned in the Writ Petition stands quashed and the matter is remitted back to the second respondent with liberty to pass orders in accordance with law. The second respondent is directed to afford an opportunity of personal hearing to the petitioner.

4. With this liberty, the Writ Petition stands allowed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

/True copy/

Sub Assistant Registrar

tsg

To

1. The Additional Chief Secretary,
Commissioner of State Tax,
Ezhilagam, Chepauk,
Chennai 600 005.

2. The State Tax Officer,
Commercial Taxes Building,
Tiruchendur.

+1 cc to the Special Government Pleader SR.No.59242

+1 cc to MR.V.SRINIVASAN, Advocate SR.No.58033

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SMA/SV-MMS/SAR-2:30.05.2018:2P/5C