



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2018

CORAM :

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

WEB COPY

W.P. (MD) No. 6605 of 2018
and
W.M.P. (MD) No. 6394 of 2018

S. Rajagopal,
Represented by its Proprietor of "Tvl. S. Rajagopal",
Son of Thiu. Sudalaikannu,
96, Rajarajeshwari Nagar,
Tirunelveli 627 007. ... Petitioner

Vs.

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

2. The Commercial Tax Officer,
Now re-designated as State Tax Officer,
Commercial Taxes Buildings,
High Ground Road,
Palayamkottai,
Tirunelveli District. ... 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 relating to the assessment year 2014-2015 in TIN: 33145561170 dated 15.01.2017 and to quash the same as they are illegal and passed by grossly violating the principles of natural justice and to redo the assessment after providing 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 and another.

For Petitioner : Mr. K. Srinivasan
For Respondents : Mrs. S. Srimathy,
Special Government Pleader

ORDER

2.By consent of both the parties, the main Writ Petition itself 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 15.01.2017. 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 to the second respondent with liberty to pass an orders afresh 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, theconnected miscellaneous petition is closed.

Sd/-
Assistant Registrar (W)

/True Copy/

Sub Assistant Registrar

To

1. The Additional Chief Secretary,
Commissioner of State Tax,
Ezhilagam, Chepauk,
Chennai 600 005.
2. The Commercial Tax Officer,
Now re-designated as State Tax Officer,
Commercial Taxes Buildings,
High Ground Road,
Palayamkottai,
Tirunelveli District.

+1 cc to Mr.K.Srinivasan, Advocate, Sr.No.58034

+1 cc to Spl. Government Pleader, Sr.No.59224

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TSG
VE/SV MMS/SAR 4/05.06.2018/2P/5C