



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) .Nos.6687 to 6689 of 2018

and

W.M.P. (MD) .Nos.6462 to 6464 of 2018

TVL Sri Andavar & Company,
Represented by its Proprietor,
D.Ragu, aged about 44 years,
S/o.Duraisamy,
No.139, Dindigul Road, Palani,
Dindigul District-624 601.

...Petitioner in all WPs

Vs.

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai-600 005.

2. The Commercial Tax officer-II,
Palani-II Assessment Circle,
No.12, 1st Cross Street,
R.S.Ramalingam Street, Shanmugapuram,
Palani, Dindigul District-624 601. ...Respondents in all WPs

COMMON PRAYER: Writ petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in TIN: 33375362145/2012-2013, 33375362145/2013-2014 and 33375362145/2014-2015 dated 28.10.2016 and 04.11.2016 and quash the same.

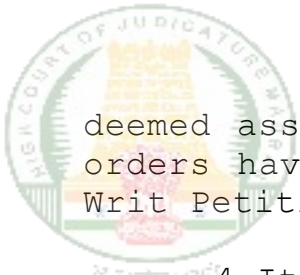
For Petitioner : Mr.B.Rooban
For Respondents : Mrs.S.Srimathy
Special Government Pleader

COMMON ORDER

Mrs.S.Srimathy, learned Special Government Pleader, takes notice on behalf of the respondents.

2.By consent of both the parties, the main Writ Petitions themselves are taken up for final disposal at the stage of admission.

3.The petitioner is an assessee registered with the second respondent. In respect of assessments that got concluded on



deemed assessment basis, pre-revision notices were issued. Final orders have been passed and the same have been assailed in these Writ Petitions.

4. It is seen that the final orders were passed without affording due opportunity of personal hearing to the petitioner. On this sole ground, the order impugned in these Writ Petitions are liable to be quashed. Accordingly, the impugned orders are quashed, subject to payment of 10% of tax amount by the petitioner. The matter is remitted to the file of the second respondent. The second respondent shall afford an opportunity of hearing to the petitioner and pass appropriate orders on merits and in accordance with law.

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

Sd/-

Assistant Registrar (AS)

/True Copy/

Sub Assistant Registrar

To

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai-600 005.
2. The Commercial Tax officer-II,
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No.12, 1st Cross Street,
R.S.Ramalingam Street, Shanmugapuram,
Palani, Dindigul District-624 601.

+1cc to Mr.B.Rooban, Advocate Sr.No.58126
+1cc to Spl.Government Pleader Sr.No.59225

TSG

VB/SKN/RSK/SAR1/31.05.2018/2P/5C

ORDER MADE IN
W.P. (MD) .Nos.6687 to 6689 of 2018
27.03.2018