BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.03.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).No.6809 of 2018
and
W.M.P.(MD).No.6520 of 2018

M/s.Sri Lakshmi Marketing,
Represented by its Partneer Sharmila,
2-D, LGB Compound,
Dindigul. ...Petitioner

Vs.

The Commercial Tax Officer-II,
Commercial Tax Buildings,
Dindigul. ... Respondent

Prayer: This Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records in TIN 33945221133/2014-15 dated 28.04.2017 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as relied by the respondent in his notices dated 08.01.2016 and 15.03.2017 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of Writ Petitions in the case of M/s. JKM Solutions Private Limited reported in 2017 (99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar
For Respondent : Mrs.S.Srimathi
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 itself.

3.The petitioner is an assessee with the respondent. The petitioner's assessment was re-opened and final order has been passed. The same has been questioned in the Writ Petition.

4.The learned counsel appearing for the petitioner on instructions submits that he shall pay 10% of the disputed tax amount to the respondent.

5.The principal ground raised by the learned counsel appearing for the petitioner is that the web report on which reliance was placed by the respondent was not furnished to him. When the authority is placing reliance on some material, the same will have to be furnished to the assesse, so that he will be in a position to meet out the same. Since this has not been done in this case, this is clearly a violation of the principles of natural justice. Therefore, the order impugned in the Writ Petition stands quashed. This is subject to payment of 10% of the tax amount by the petitioner. Accordingly, the Writ Petition is allowed and the matter is remitted to the respondent to proceed afresh, in accordance with law. It is needless to mention that the respondent will afford due opportunity of hearing and comply with the principles of natural justice before passing orders afresh.

6.With this observation, the Writ Petition stands allowed accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

/True copy/

Sub Assistant Registrar

tsg

To
The Commercial Tax Officer-II,
Commercial Tax Buildings,
Dindigul.

+1 cc to Special Government Pleader SR.No.59245

+1 cc to MR.S.KARUNAKAR, Advocate SR.No.58853

W.P.(MD).No.6809 of 2018
28.03.2018

SMA/SV-MMS/SAR-2/30.05.2018:2P/4C