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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.03.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD) Nos.6815 to 6818 of 2018
and
W.M.P.(MD).Nos.6526 to 6529 of 2018

M/.Meenakshi Readymades
Represented by its Partner R.Ammayappan,
2/1, Seithur Main Road,
Dhalavaipuram,
Rajapalayam, Virudhunagar. ... Petitioner in all Writ Petitions

Vs.

The State Tax Officer-1,
Commercial Tax Buildings,
Rajapalayam. ...Respondent in all Writ Petitions

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent passed in TIN 33346043732/2013-14, 2014-15, 2015-16 and 2016-17 dated 17.01.2018 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to consider the replies dated 14.11.2017 and 29.11.2017 and records filed by the petitioner and pass assessment orders afresh after affording opportunity of being heard to the petitioner within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mrs.S.Srimathy
Special Government Pleader
(In all Writ Petitions)

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COMMON ORDER

Heard the learned counsel on either side.

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

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3.In all these Writ Petitions, the petitioner is one and the same. The assessment years alone are different. The petitioner was served with number of pre-revision notices. What is under challenge in these Writ Petitions are the final orders passed by the respondent.

4.As rightly pointed out by the learned counsel appearing for the petitioner, the final orders have been passed without providing the petitioner's details based on which the pre-revision notices were issued. On this sole ground, the orders impugned in the Writ Petitions stand quashed. The matter is remitted to the file of the respondent.

5.The learned counsel appearing for the petitioner on instructions submits that he shall pay 10% of the disputed tax amount for all these cases to the respondent on or before 31.07.2018.

6.It is open to the respondent to pass orders afresh after giving an opportunity of hearing to the petitioner and after providing him the details sought.

7.With this liberty, the Writ Petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

sd/-
Assistant Registrar(AS)

/True Copy/

Sub Assistant Registrar

To

The State Tax Officer-1,
Commercial Tax Buildings,
Rajapalayam.

+2 cc to Mr.S.Karunakar, Advocate IN SR No.58851, 58852
+1 cc to The Special Government Pleader, IN SR No.59246

W.P.(MD) Nos.6815 to 6818 of 2018
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tsg
PK/SV-MMS/SAR-4/01.06.2018 : 2P/5C

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