



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.03.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) .Nos.6839 to 6843 of 2018

and

W.M.P. (MD) .Nos.6570 to 6579 of 2018

Tvl. Bali Industries India (P) Limited,
Represented by its Director: Kamlesh Babulal Shah,
No.102, Om Darshan Apartment,
Mahalakshmi Char Rastha, No.7, Mahavir Society,
Paldi, Ahmedabad-380 007.

...Petitioner in all Writ Petitions

Vs.

The Assistant Commissioner, (CT)
Thirupparankundram Assessment Circle,
Madurai.

... Respondent in all Writ Petitions

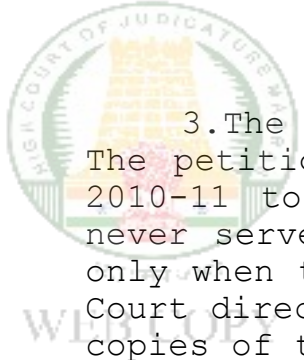
COMMON PRAYER: These Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN: 33466233398/2010-11 dated 22.12.2015, 33466233398/2011-12 dated 08.01.2016, 33466233398/2012-13 dated 08.01.2016, 33466233398/2013-14 dated 08.01.2016 and 33466233398/2014-15 dated 08.01.2016 quash the same as illegal, invalid and against the Principles of natural justice and further direct the respondent to pass order afresh after verifying the books of accounts of the petitioner and thereafter issuing a show-cause notice and considering the petitioner's objections and affording an opportunity of personal hearing to the petitioner.

For Petitioner	:	Mr.A.Chandrasekaran in all Writ Petitions
For Respondent	:	Mrs.S.Srimathy Special Government Pleader in all Writ Petitions

COMMON ORDER

Heard the learned counsel on either side.

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 respondent. The petitioner suffered adverse orders of assessment for the years 2010-11 to 2014-15. The petitioner's contention was that he was never served with any order of assessment and that he came to know only when the attachment orders came to be passed. Therefore, this Court directed the respondent to serve the duly signed authenticated copies of the assessment years. Thereafter, the impugned assessment orders were served on the petitioner, the same are assailed in these Writ Petitions.

4.This Court went through the impugned orders. They are in truncated and incomplete shape. Therefore, finding force in the contention of the learned counsel appearing for the petitioner that there has been non application of mind, the orders impugned in these Writ Petitions stand quashed.

5.The matter is remitted to the file of the respondent. The respondent shall issue fresh notice to the petitioner and after hearing the petitioner and comply with the principles of natural justice and pass orders afresh and in accordance with law.

6.These Writ Petitions are allowed accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner, (CT)
Thirupparankundram Assessment Circle,
Madurai.

+1cc to Special Government Pleader, SR.No.59248
+1cc to Mr.A.Chandrasekaran, Advocate, SR.No.58533

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tsg

RAM/SV MMS/SAR 3/22.05.2018/2P/4C