

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED : 16.04.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ**W.P(MD)Nos.7687 to 7696 of 2018****and****W.M.P(MD)Nos.7307 to 7316 of 2018**

Tamilnadu Mercantile Bank Limited,
Door No.57, V.E.Road,
Tuticorin - 627 002.

represented by

The Deputy General Manager

... Petitioner in all WPs

Vs.

The Assistant Commissioner (CT)-II,
(Commercial Tax),
Tuticorin - 627 002.

... Respondent in all WPs

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records of the impugned assessment order 1) No.A4/187/2017 in WP(MD).No.7687/18, 2) No.A4/190/2017 in WP(MD).No.7688/18, 3)No.A4/188/2017 in WP(MD).No.7689/18, 4)No.A4/189/2017 in WP(MD).No.7690/18, 5)TIN No.33836300270/2015-2016 in WP(MD).No.7691/18, 6)No.A4/184/2017 in WP(MD).No.7692/18, 7)No.A4/186/2017 in WP(MD).No.7693/18, 8)TIN No.33836300270/2016-2017 in WP(MD).No.7694/18, 9)No.A4/183/2017 in WP(MD).No.7695/18, 10)No.A4/185/2017 in WP(MD).No.7696/18, dated 21.02.2018 of the respondent and quash the same and consequently, direct the respondent to have a fresh adjudication confining the assessment to the turnover pertaining to Tamil Nadu only.

For Petitioner

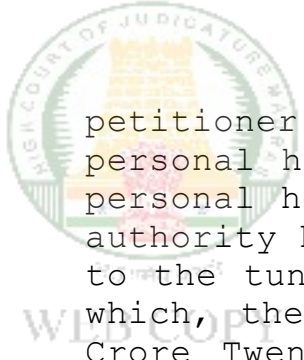
: Mr.S.Jaikumar
in all WPs

For Respondent

: Mrs.J.Padmavathi Devi,
Special Government Pleader
in all WPs

COMMON ORDER

Challenging the assessment orders dated 21.02.2018, for the assessment years 2011-12; 2014-15; 2012-13; 2013-14; 2015-16; 2008-09; 2010-11; 2016-17; 2007-08 and 2009-10 respectively, the



petitioner has come before this Court for an opportunity of personal hearing. According to the petitioner, without giving any personal hearing and fair opportunity to produce the records, the authority has passed the impugned orders and imposed a levy of tax to the tune of Rs.4.20 Crores along with penalty of 150%, out of which, the petitioner paid a sum of Rs.1,20,27,688/- (Rupees One Crore Twenty Lakhs Twenty Seven Thousand Six Hundred and Eighty Eight only), which is under dispute.

2. The learned Special Government Pleader appearing for the respondent has filed the counter affidavits controverting the statements made by the petitioner.

3. However, it is seen that the petitioner was not afforded with an opportunity of producing the records and personal hearing to put forth his justification in this matter.

4. Considering the submissions made by the learned Counsel for the petitioner, the impugned orders passed by the respondent dated 21.02.2018 are set aside, on condition that the petitioner deposits a further sum of Rs.30,00,000/- (Rupees Thirty Lakhs only), in respect of all the writ petitions, in addition to the amount already deposited to the tune of Rs.1,20,27,688/- (Rupees One Crore Twenty Lakhs Twenty Seven Thousand Six Hundred and Eighty Eight only), within two weeks from the date of receipt of a copy of this order. On such deposit, the petitioner is permitted to produce all the records from all 400 branches of the establishment and the respondent is directed to afford personal hearing and pass a reasoned order in compliance with principles of natural justice.

5. In fine, these writ petitions are disposed of, with the above observations. No costs. Consequently, the connected writ miscellaneous petitions are closed.

Sd/-

Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT)-II,
(Commercial Tax), Tuticorin - 627 002.

+ 1 cc TO Mr.S.Jaikumar , Advocate in SR No. 61519
+ 1 cc TO The Special Government Pleader in SR No. 61660

rsb

AE/SV MMS/SAR2/08.05.2018/2P/4C

W.P (MD) Nos.7687 to 7696 of 2018
and

W.M.P (MD) Nos.7307 to 7316 of 2018
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