BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

Writ Petition(MD)Nos.7683 and 7684 of 2018
and
W.M.P.(MD).Nos.7303 and 7304 of 2018

Tvl. Chandra Dhall Mill,
represented by its Proprietrix : Karthigadevi,
No.2/630-C 1, Srinivasa Nagar,
Soorispuram Road,
Korampaalam Post,
Thoothukudi 628 101.
... Petitioner in both W.Ps.

Vs.

The Commercial Tax Officer (Addl) (ST),
Tuticorin III. ... Respondent in both W.Ps.

Prayer in both W.Ps.: Writ Petitions are 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 CST 481981 / 13-14 and 14-15, dated 09.03.2018 and quash the same as illegal, invalid and against the principles of natural justice and further direct the respondent to accept the “F” Declaration Forms for the petitioner's consignment sales and grant exemption.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader

COMMON ORDER

Complaining the violation of principles of natural justice, the petitioner challenges the assessment order passed by the respondent dated 09.03.2018 for the assessment years 2013 - 2014 and 2014 - 2015.

2. The pre-revision notice was issued on 07.03.2017 and the petitioner has filed her reply on 04.12.2017. Again, followed by other letter dated 26.12.2017 and 10.02.2018, the petitioner has sought for certain documents, which was relied on by the respondent and also for copies of the document for filing an effective reply to

the pre-revision notice. However, the respondent without furnishing the copies, has passed the impugned order. In the impugned order, the respondent has referred to certain documents, wherein, receipt of letters from the petitioner seeking documents have been acknowledged, but the copies as sought for by her were not provided to the petitioner on the pretext that she did not turn up to the respondent office. The observation of the respondent is that had the petitioner approached the respondent at his office, he could have been given the copies of the documents sought for by her. Recording the same, the respondent proceeded to pass orders. But a perusal of the impugned order, it is very clear that the documents sought for by the petitioner were not supplied to him. Throughout the proceedings, the respondent has received letters and objections from the petitioner, but does not reply any of these letters.

3. Even though the respondent has afforded personal hearing, it was done without supplying the required documents. Non-supply of documents handicapped the petitioner from making effective submissions against the defects pointed out by the respondent. It will amount to violation of principles of natural justice. Therefore, all these impugned orders are set aside and the matters are remanded back to the first respondent for the purpose of complying with the defects. Hence, a direction is issued to the respondent to provide the document sought for by the petitioner, call for objections and receive documents submitted by the petitioner including 'F' forms and pass final orders on merits. The said exercise shall be completed within a period of two months from the date of receipt of a copy of this order.

4. In the result, these Writ Petitions are disposed of, with the above directions. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer (Addl) (ST),
Tuticorin - III.

+ 1 CC TO Mr.A.CHANDRASEKARAN, ADVOCATE IN SR No. 67927
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 68245

AKV
TE/JC/SAR-3 : 27/06/2018 : 2P/4C