

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

DATED : 08.06.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ**W.P (MD) No.8762 of 2018****and****W.M.P (MD) No.8194 of 2018**

M/s.Sri Sankari Yarns Pvt. Ltd.,
represented by its
Director,
S.M.K.Sudhan,
Thadicompu,
Kottaiyur,
Agaram Village,
Vedasandur,
Dindigul.

... Petitioner

Vs.

The State Tax Officer (Main),
Dindigul (Rural) Assessment Circle,
Commercial Tax Building,
Dindigul.

... Respondent

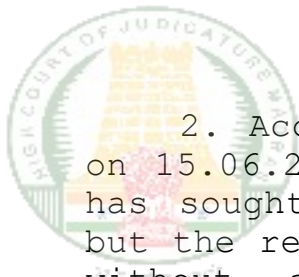
PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records in TIN:33665263482/2015-16, dated 02.03.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after affording opportunity of personal hearing by considering the relevant records and objection filed by the petitioner dated 28.06.2017.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.A.Muthukaruppan,
Additional Government Pleader

ORDER

Challenging the final order passed by the respondent - State Tax Officer (Main), Dindigul (Rural) Assessment Circle, Dindigul, the petitioner is before this Court.



2. According to the petitioner, a revision notice was issued on 15.06.2017 and he submitted a reply on 28.06.2017, wherein he has sought for a personal hearing to explain the discrepancies, but the respondent passed orders vide proceedings dated 02.03.2018 without affording opportunity of personal hearing to the petitioner.

3. It is well settled in very many cases that the denial of personal hearing would amount to violation of principles of natural justice. Hence, the impugned order suffers from violation of principles of natural justice. Therefore, the impugned order in TIN:33665263482/2015-16, dated 02.03.2018 passed by the respondent is set aside and the matter is remanded back to the respondent for consideration afresh. The respondent is directed to provide an opportunity of personal hearing to the petitioner and decide the matter within a period of two months from the date of receipt of a copy of this order. It is also made clear that the petitioner shall co-operate with the proceedings without taking much time.

4. Accordingly, this writ petition is disposed of as above. No costs. Consequently, the connected writ miscellaneous petition is closed.

Sd/-
Assistant Registrar(W)

/True Copy/

Sub Assistant Registrar

To

The State Tax Officer (Main),
Dindigul (Rural) Assessment Circle,
Commercial Tax Building,
Dindigul.

+ 1 cc TO Mr.S.Karunakar , Advocate in SR No. 67404
+ 1 cc TO The Special Government Pleader in SR No. 67597

rsb
AE/SV MMS/SAR4/20.06.2018/2P/4C

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and
W.M.P (MD) No.8194 of 2018
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