BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

Writ Petition(MD)Nos.9230 to 9232 of 2018
and
W.M.P.(MD).Nos.8530 to 8532 of 2018

M/s. Navin Agency,
represented by its Proprietor A.Joseph Jerald,
No.54-A, Dindigul Main Road,
Karumandapam,
Trichy.
... Petitioner in all W.Ps.

Vs.

The Commercial Tax Officer,
Srirangam Assessment Circle,
Trichy. ... Respondent in all W.Ps.

Prayer in all 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 in TIN 33213460354/2011-12, 2012-13 and 2014-15 dated 27.02.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as sought for by the petitioner in his reply dated 28.11.2017 and pass an assessment order afresh, in the light of the guidelines enunciated in the batch of writ petitions in the case of M/s. JKM Solutions Private Limited reported in 2017(99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

For Petitioner	:	Mr.S.Karunakar in all W.Ps.
For Respondent	:	Mrs.J.Padmavathi Devi Special Government Pleader in all W.Ps.

COMMON ORDER

The respondent issued the pre-revision notices in respect of assessment years 2011 - 2012, 2012 - 2013 and 2014 – 2015. The petitioner has submitted his reply to the same on 28.11.2017 and it was received on the same date. However, while passing the impugned orders, the respondent has not considered the objection and not recorded the same in the impugned order. Moreover, in the objection submitted by him, the petitioner has sought for the documents, which were obtained through web report by the Department, for the purpose of filing his further objections. The respondent without providing the documents and without affording the opportunity of personal hearing, passed the orders.

2. Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent.

3. Mere perusal of the impugned order would go to show that the petitioner has submitted his reply three months before passing of the impugned order, but it was not referred therein and an opportunity of personal hearing was also not given. In such circumstances, the impugned orders passed by the respondent suffer from violation of principles of natural justice and accordingly the impugned orders are set aside and the matters are remanded back to the respondent for fresh consideration. A direction is issued to the respondent to provide the documents obtained through web site, call for objections and pass final orders after giving an opportunity of personal hearing. The 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,
Srirangam Assessment Circle,
Trichy.

+ 2 CC TO Mr.S.KARUNAKAR, ADVOCATE IN SR No. 68059 & 68060
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 68251

AKV
TE/JC/SAR-3 : 27/06/2018 : 2P/5C

W.P.(MD)Nos.9230 to 9232 of 2018
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