BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 08.06.2018
CORAM:
THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD)Nos.9812 to 9814 of 2018
and
W.M.P.(MD)Nos.9007 to 9009 of 2018

Tvl.AL.Madhina Timbers @ Saw Mill,
Represented by its Partner,
S.K.Sheik Abdul Niyas : Petitioner in all W.Ps.

Vs.

1. The Commissioner of Commercial Taxes,
   O/o. The Principal and Special Commissioner of Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai-600 005.

2. The Commercial Tax Officer,
   Paramakudi Assessment Circle,
   Commercial Tax Building,
   No.3/103, Madurai Mandapam Main Road,
   Thirunagar, Theligathanallur,
   Paramakudi,
   Ramanathapuram District - 623 707. : Respondents in all W.Ps.

COMMON PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN.33305424021/2014-15, TIN.33305424021/2015-16 and TIN.33305424021/2016-17, respectively, dated 19.03.2018 and quash the same.

For Petitioner in all W.Ps. : Mr.Raja.Karthikeyan

For Respondents inall W.Ps. : Mrs.J.Padmavathi Devi, Special Government Pleader

COMMON ORDER

The grievance of the petitioner is that the impugned orders came to be passed without affording an opportunity of personal hearing to the petitioner. The petitioner filed his objections on 21.02.2018, wherein he has specifically sought for copies of certain documents and also for personal hearing to explain the facts raised in his objections. The second respondent, without considering the objections raised by the petitioner and also without affording an opportunity of personal hearing, as requested by the dealer, has passed the orders impugned herein.

2. I have considered the submissions made on either side.

3. Considering the facts and circumstances of the case and also the fact that a dealer should have been given an opportunity to explain his case in person and in the case on hand, opportunity of personal hearing has not been given to the petitioner, the impugned orders stand vitiated for violation of principles of natural justice and hence, the impugned orders are liable to be set aside.

4. In the result, the Writ Petitions are allowed and the impugned orders dated 19.03.2018 are set aside and the matters are remitted to the second respondent for consideration afresh. The second respondent is directed to afford an opportunity of personal hearing to the petitioner and thereafter, decide the matter on merits and in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-I)

/True Copy/

Sub Assistant Registrar

To

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
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+1CC to the Special Government Pleader SR.No.67585

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SML
ES/SV/MMS/SAR 1/18.06.2018/2P/4C