BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : **05.06.2018**
CORAM:
THE HONOURABLE MR.JUSTICE **M.GOVINDARAJ**

W.P.(MD)Nos.11899 to 11902 of 2018
and
W.M.P.(MD)Nos.10859 to 10862 of 2018

Tvl.S.R.V.S.Kalikiraj Chettiar & Co.,
Represented by its Managing Partner,
R.Manikandan : 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 Assistant Commissioner (ST)-I,
   Dindigul - I Assessment Circle,
   Commercial Taxes Buildings,
   Sub-Collector Office Road,
   Dindigul - 624 001. : 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 Certiorarified Mandamus, to call for records pertaining to the impugned proceedings of the second respondent in TIN:33115200007/2009-10, TIN:33115200007/2012-13, TIN:33115200007/2013-14 and TIN:33115200007/2014-15, dated 28.03.2018 respectively and quash the same and to direct the second respondent to re-do the assessment after conducting detailed enquiry and by giving adequate opportunity to the petitioner.

For Petitioner in all W.Ps.	:	Mr.Raja.Karthikeyan
For Respondents in all W.Ps.	:	Mr.A.Muthukaruppan, Additional Government Pleader

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COMMON ORDER

The second respondent issued pre-revision notices dated 29.01.2018 to the petitioner. On 01.03.2018 and 15.03.2018, the petitioner filed a reply to the pre-revision notices and sought for certain documents for submitting an effective objection and also sought 30 days time for filing his reply on receipt of the documents relied on by the second respondent. The second respondent has received the petitioner's reply on 22.03.2018. However, he proceeded to pass the impugned orders on 28.03.2018 without sending any reply to the request made by the petitioner for adjournment as well as for the documents. Now, the petitioner is before this Court on the ground of violation of principles of natural justice in not supplying the materials relied on by the second respondent before passing the impugned orders and not communicating any reply to the dealer's representation.

2. From the perusal of the materials produced before this Court, it could be inferred that on receipt of the reply on 22.03.2018, the second respondent has proceeded to pass orders within six days without furnishing the materials relied on by them to the petitioner. It is also seen that not even a reply was sent to the dealer's representation. This Court, in very many cases, has declared that non-furnishing of materials, particularly, which were obtained from web or from inter-departmental communication, is violative of principles of natural justice.

3. In the instant cases also, the second respondent, without communicating any reply to the dealer's representation and without furnishing any material relied on by them, has passed the impugned orders. Therefore, there is no doubt that the impugned orders are passed without following the principles of natural justice. Hence, the impugned orders are liable to be set aside and accordingly, set aside and the matters are remitted back to the second respondent for passing orders in accordance with the principles of natural justice. The second respondent shall furnish the materials relied on by them, within a period of 15 days from the date of receipt of a copy of this order and the petitioner shall submit his objections, within 15 days thereafter and the final order shall be passed, within 45 days from the date of receipt of documents by the petitioner issued by the second respondent.

4. The Writ Petitions are allowed to the extent indicated above. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar

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

2. The Assistant Commissioner (ST)-I,
   Dindigul - I Assessment Circle,
   Commercial Taxes Buildings,
   Sub-Collector Office Road,
   Dindigul - 624 001.

+1cc to Spl.Government Pleader Sr.No.66941

SML

VB/KKR/SAR2/13.06.2018/3P/4C

Common Order made in
W.P.(MD)Nos.11899 to 11902 of 2018
Dated: 05.06.2018