

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED : 06.06.2018****CORAM:****THE HONOURABLE MR.JUSTICE M.GOVINDARAJ**

WEB COPY

W.P(MD)No.11946 of 2018**and****W.M.P(MD)No.10905 of 2018**

M/s.P.C.World,
represented by its
Partner,
O.Arunachalam,
13/7, Dhanappa Mudali Street,
Madurai - 1.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
West Tower Street Circle,
Madurai.

... 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 33204802500/2014-15, dated 26.03.2018 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 considering the representations dated 09.12.2016 and 23.12.2017.

For Petitioner : Mr.S.Karunakar

For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader**ORDER**

The grievance of the petitioner is that after receipt of the documents supplied by the respondent, he submitted his replies dated 23.12.2017 and 03.01.2018, but the respondent passed the impugned order on 26.03.2018 without considering the replies submitted by him and there is no reference to the replies even in the impugned order passed by the respondent. Hence, the impugned order passed by the respondent is without application of mind and without considering the objections raised by the dealer.

2. On perusal of the materials available before this Court, it is seen that the reply dated 23.12.2017 was received and acknowledged by the respondent on 26.12.2017 and the reply dated 03.01.2018 was received and acknowledged on 05.01.2018. However, the respondent has not considered the objections and there is no reference to that effect in the impugned order.



3. In these circumstances, this Court considers it fit to set aside the impugned order dated 26.03.2018 passed by the respondent.

4. Accordingly, this writ petition is allowed and the impugned order in TIN 33204802500/2014-15, dated 26.03.2018 passed by the respondent is set aside and the matter is remanded back to the respondent for fresh consideration. The petitioner is directed to submit the copies of the objections to the respondent forthwith. On receipt of the copies of the objections submitted by the petitioner, the respondent shall consider the representations of the petitioner dated 23.12.2017 and 03.01.2018 and pass orders on merits and in compliance of the principles of natural justice within a period of two months thereafter.

5. In the result, this writ petition is allowed to the extent indicated above. No costs. Consequently, the connected writ miscellaneous petition is closed.

Sd/-
Assistant Registrar (AE)

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner (ST) (FAC),
West Tower Street Circle,
Madurai.

+1cc to Mr.S.Karunakar, Advocate, SR.No.67036.
+1cc to Special Government Pleader, SR.No.67501.

W.P (MD) No.11946 of 2018
and
W.M.P (MD) No.10905 of 2018
06.06.2018

rsb

RAM/SV MMS/SAR 4/26.06.2018/2P/4C