



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 08.06.2018
CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

WEB COPY

W.P. (MD) Nos.12041 to 12043 of 2018
and
W.M.P. (MD) Nos.10976 to 10978 of 2018

M/s.Pandian Motors,
Represented by its Proprietor,
P.T.Soundrapandian
1/1,P.P.Chavadi,Madurai

: Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (ST),
West Veli Assessment Circle,
Madurai.

: Respondent 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 the records on the file of the respondent in TIN 33585022093/2011-12, TIN 33585022093/2012-13 and TIN 33585022093/2015-16, respectively, dated 21.03.2018 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording opportunity of being heard as requested in reply dated 02.03.2018, within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar
in all W.Ps.

For Respondent : Mr.S.Dhayalan,
in all W.Ps. Government Advocate

COMMON ORDER

Aggrieved over the orders passed by the respondent in his proceedings in TIN 33585022093/2011-12, TIN 33585022093/2012-13 and TIN 33585022093/2015-16, respectively, dated 21.03.2018, the petitioner is before this Court with the present Writ Petitions.

2. According to the petitioner, pre-revision notices were issued on 15.02.2018, for which, the petitioner sent his replies on 02.03.2018 for the respective assessment years and has specifically sought for personal hearing. However, the respondent has observed, the objections raised by the petitioner are general in nature and overruled the objections, as they are not convincing. In result, no personal hearing was given to the petitioner to put forth his defence.



3. Considering the facts and circumstances of the case, the respective impugned orders passed by the respondent dated 21.03.2018 are set aside and the matters are remanded back to the respondent for consideration afresh. The respondent is directed to give personal hearing to the petitioner and thereafter, decide the matter on merits and in accordance with law.

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

Sd/-

Assistant Registrar (CS-III)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (ST),
West Veli Assessment Circle,
Madurai.

+3CC to Mr.S.Karunakar, Advocate, SR.No.67405,67406,67407
+1CC to the Special Government Pleader SR.No.67580

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SML

ES/SKN/RSK/SAR 2/19.06.2018/2P/6C