



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

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W.P. (MD) Nos.12800 to 12805 of 2018

and

W.M.P. (MD) Nos.11690 to 11695 of 2018

M/s.Yazh Achagam,
Represented through its Proprietor,
Duraismay

: Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (CT),
Karur North Assessment Circle,
Karur,
Karur District.

: 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 Certiorari, to call for the records pertaining to the impugned orders passed by the respondent vide his proceedings in TIN : 33473661680/10-11, TIN : 33473661680/11-12, TIN : 33473661680/12-13, TIN : 33473661680/13-14, TIN : 33473661680/14-15 and TIN : 33473661680/15-16, dated 17.01.2018, respectively and quash the same as illegal.

For Petitioner
in all W.Ps.

: Mr.R.Aravindan

For Respondent
in all W.Ps.

: Mrs.J.Padmavathi Devi,
Special Government Pleader

COMMON ORDER

The petitioner is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 dealing with paper and paper boards. He filed returns for the assessment year 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015 and 2015-2016 respectively. Pursuant to the inspection conducted by the Enforcement Officials in the place of business of the petitioner on 25.01.2017, revision notices were issued by the respondent on 23.11.2017. The petitioner submitted his reply on 05.12.2017 and 07.12.2017 requesting certain documents and also for personal hearing. However, by proceedings in TIN : 33473661680/10-11, TIN : 33473661680/11-12, TIN : 33473661680/12-13, TIN : 33473661680/13-14, TIN : 33473661680/14-15 and TIN : 33473661680/15-16, dated 17.01.2018 respectively, the respondent has passed final orders in violation of principles of natural justice. Aggrieved over the same, the petitioner is before this Court.



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

Sd/-
Assistant Registrar(Writs)

WEB COPY /True Copy/

Sub Assistant Registrar(CS-I)

To

The Assistant Commissioner(CT),
Karur North Assessment Circle,
Karur,
Karur District.

COPY TO:
The Section Officer,
E.R.Section,
Madurai Bench of Madras High Court,
Madurai.

+6cc to M/S.R.Aravindan, Advocate SR.No. 72714 TO 72719
+1cc to Special Government Pleader, SR.No. 72811

Common Order made in
W.P. (MD) Nos.12800 to 12805 of 2018
Dated: 12.07.2018
(1/2)

sml
JM/PN/SAR 1/24.07.2018/3P/10C