



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.06.2018

CORAM

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

WEB COPY

W.P. (MD) Nos.12613 to 12615 of 2018andW.MP (MD) Nos.11492 to 11494 of 2018

Tvl.Missy Exports & Imports,
rep. by its Proprietor,
K.Missy Esther,
No.41/B Toovepuram Main Road,
Tuticorin.

: Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT) (FAC)
Tuticorin-III,
Tuticorin,
Tuticorin District.

: Respondents in all W.Ps

PRAYER in W.P. (MD).No.12613 of 2018: Writ Petition filed under Article 226 of the Constitution of India, for issuance of writ of certiorarified mandamus calling for the records relating to the impugned order dated 22.03.2018 passed by the respondent with regard to TIN NO.33925924394/2010-11 and consequent demands in Form "O", Form "RR", dated 22.03.2018 and quash the same and consequently direct the respondent to hold proper enquiry by giving full opportunity of personal hearing by providing documents required by the petitioner and by receiving all documents submitted by petitioner and by considering the same.

PRAYER in W.P. (MD).No.12614/2018: Writ Petition filed under Article 226 of the Constitution of India, seeking for issuance of writ of certiorarified mandamus calling for the records relating to the impugned order dated 22.03.2018 passed by the respondent with regard to TIN No.33925924394/2011-12 and consequent demands in Form "O", Form "RR", dated 22.03.2018 and quash the same and consequently direct the respondent to hold proper enquiry by giving full opportunity of personal hearing by providing documents required by the petitioner and by receiving all documents submitted by petitioner and by considering the same.

PRAYER in W.P. (MD).No.12615/2018: Writ Petition filed under Article 226 of the Constitution of India, seeking for issuance of writ of certiorarified mandamus calling for the records relating to the impugned order dated 22.03.2018 passed by the respondent with regard to TIN NO.33925924394/2012-13 and consequent demands in Form "O", Form "RR", dated 22.03.2018 and quash the same and



consequently direct the respondent to hold proper enquiry by giving full opportunity of personal hearing by providing documents required by the petitioner and by receiving all documents submitted by petitioner and by considering the same.

In all W.Ps:

For Petitioner : Mrs.M.Maria Vinola
For Respondents : Mr.S.Dhayalan
Govt.Advocate

C O M M O N O R D E R

The writ petitioner challenges the orders of assessment issued by the respondent, for the years 2010-11, 2011-12 and 2012-13, dated 22.03.2018.

2.The respondent has issued a pre-assessment notice for the assessment years 2010-11, 2011-12 and 2012-13, on 28.02.2018. The petitioner filed their objections on 22.03.2018. In normal circumstance, the authority shall consider the objection and fix a date for personal hearing and pass orders, after hearing the dealers. So far as in the instant case, the order came to be passed on the very same day i.e on 22.03.2018, without even considering the objections raised by the petitioner. The orders are apparently passed in violation of the principles of natural justice. Accordingly, the same are liable to be set aside.

3.In the result, the impugned orders, dated 22.03.2018, in all the writ petitions are set aside. The writ petitions are allowed and the matter is remanded back for fresh consideration. The respondent is directed to consider the objections raised by the petitioner and provide an opportunity of personal hearing to the petitioner and thereafter pass orders on merits. Such exercise shall be completed within a period of two months from the date of receipt of copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CO)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT) (FAC)
Tuticorin-III,
Tuticorin,
Tuticorin District.



+3cc to Mrs.M.Maria Vinola, Advocate Sr.No.67988 TO 67990

+1cc to SPECIAL GOVERNMENT PLEADER, Sr.No.68225

VS

MK/SKN² RSK/SAR 3/19.06.2018/3P/6C

WEB COPY

COMMON ORDER MADE IN
W.P. (MD) Nos.12613 to 12615 of 2018
13.06.2018