



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.11.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.16922 to 16924 of 2015 and
M.P.(MD)Nos.1, 1 and 1 of 2015

M/s.SMR Steels,
Represented by its S.A.Sagir Ali,
No.5,71/A, Sub Jail Road,
Trichy - 8.

... Petitioner in all petitions

Vs.

The Assistant Commisioner (CT),
Mailamchandai-II Assessment Circle,
Trichy - 20.

... Respondent in all petitions

PRAYER IN W.P.(MD)No.16922 of 2015 : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN 33483501091/2012-13 dated 21.07.2015 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 by considering the reply filed by the petitioner after affording opportunity of being heard.

PRAYER IN W.P.(MD)No.16923 of 2015 : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN 33483501091/2013-14 dated 21.07.2015 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 by considering the reply filed by the petitioner after affording opportunity of being heard.

PRAYER IN W.P.(MD)No.16924 of 2015 : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN 33483501091/2014-15 dated 21.07.2015 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 by considering the reply dated 26.06.2015 filed by the petitioner after affording opportunity of being heard.



(in all W.Ps.,)

For Petitioner

For Respondent

: Mr.S.Karunakar

: Mr.Aayiram K.Selvakumar,
Additional Government Pleader.

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COMMON ORDER

The Writ petitioner in all these Writ petitions is one and the same. The assessment year alone differs. The Writ petitioner is a registered dealer. He was issued with notice dated 22.05.2015 proposing reversal of the I.T.C. claimed by him. In response there to, the Writ petitioner submitted their reply dated 15.06.2015 in which the petitioner offered to produce the original purchase bills.

2. It is seen from the impugned orders themselves that this objection was received from the Writ petitioner. But then, without holding any enquiry and without affording an opportunity of personal hearing, the impugned orders have been straightaway passed. It is a clear infraction of the principles of natural justice.

3. In this view of the matter, the orders impugned in the Writ petitions are set aside. The Writ petitions stand allowed, accordingly. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. The respondent shall issue a fresh enquiry notice and after affording an opportunity of personal hearing to the petitioner herein to produce the relevant records, orders shall be passed afresh. No costs. Consequently, connected Miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar (CS-IV)

To

The Assistant Commissioner (CT),
Mailamchandai-II Assessment Circle,
Trichy - 20.

+ 1 CC TO Mr.S.KARUNAKAR, ADVOCATE IN SR No. 94565

+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 94693

PMU

TE/SV/SAR-4 : 03/12/2018 : P/C

W.P. (MD) Nos.16922 to 16924 of 2015 and
M.P. (MD) Nos.1, 1 and 1 of 2015
08.11.2018