BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.06.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P(MD)No.19285 of 2015
and
M.P(MD)No.1 of 2015

Pioneer Spinners,
Unit of National Textile Corporation Limited,
represented by its
Deputy Manager (Finance),
K.V.Balasubramanian,
2/222, Madurai Ramanathapuram Road,
Kamudakudi,
Paramakudi - 623 719,
Ramanathapuram. ... Petitioner

Vs.

The Commercial Tax Officer (FAC),
Paramakudi Assessment Circle,
No.3/103, Madurai Mandapam Main Road,
Thirunagar,
Theligathanallur,
Paramakudi - 623 707.
Ramanathapuram. ... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorari to call for the records on the file of the respondent herein in TIN:33715423553/2013-14, dated 15.09.2015 and quash the same.

For Petitioner : Mr.N.Prasad
For Respondent : Mr.S.Dhayalan
Government Advocate

ORDER

The respondent issued a revision notice dated 03.06.2015 for the assessment years 2012-2013 and 2013-2014 in respect of the Input Tax Credit. The petitioner submitted his objections on 30.06.2015 in respect of the notice dated 03.06.2015. This was followed by another notice dated 25.08.2015, for which, the petitioner sought for adjournment for filing objections by his letter dated 08.09.2015, which was acknowledged by the respondent on 09.09.2015.

2. While the matter stood thus, the respondent passed final orders on 15.09.2015, in which, it is recorded that the dealer did

not file any objections so far, but the fact remains that the objections were filed by the petitioner by way of reply dated 30.06.2015 and also the reply dated 08.09.2015. However, the impugned order came to be passed without application of mind and without considering objections filed by the petitioner. In that process, the respondent has not fixed any date for personal hearing to the petitioner. Therefore, it is crystal clear that the impugned order is violative of principles of natural justice and hence, the same is liable to be set aside.

3. Accordingly, the impugned order passed by the respondent in TIN:33715423553/2013-14, dated 15.09.2015, is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to receive objections from the petitioner and provide an opportunity of personal hearing to him and pass orders on merits within a period of two months from the date of receipt of the objections from the petitioner.

4. With the above observations, this writ petition is ordered as above. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer (FAC),
Paramakudi Assessment Circle,
No.3/103, Madurai Mandapam Main Road,
Thirunagar,
Theligathanallur,
Paramakudi - 623 707.
Ramanathapuram.

+1cc to M/S.N.Prasad, Advocate SR.No. 68308
+1cc to Special Government Pleader, SR.No. 68224

W.P(MD)No.19285 of 2015
and
M.P(MD)No.1 of 2015
13.06.2018

rsb
JM/SV/SAR 2/02.07.2018/2P/4C