



WEB COPY

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. 19309 to 19313 of 2015

and

M.P. (MD) Nos. 1, 1, 1, 1 and 1 of 2015

Tvl. Arihant Marketing,
Represented by its Proprietor,
Manish J Shah,
S/o. Jethalal M Shah,
No. 187, Palace Road,
Madurai - 625 001.

... Petitioner in all petitions

Vs.

1. The State of Tamilnadu,
Represented by its Secretary,
Department of Commercial Taxes and
Registration,
Secretariat,
St. George Fort, Chennai - 600 009.

2. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam, Chempauk,
Chennai - 600 005.

3. The Assistant Commissioner (CT),
Mahal Assessment Circle,
Commercial Taxes Complex,
Dr. Thangaraj Road,
Madurai - 625 020.

... Respondents in all petitions

PRAYER IN W.P. (MD) No. 19309 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 pertaining to the impugned proceedings of the third respondent in TIN. 33535142837/2006-07 dated 28.03.2012 and quash the same and to consequently direct the third respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

PRAYER IN W.P. (MD) No. 19310 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 pertaining to the impugned proceedings of the third respondent in TIN 33535142837/2007-08 dated 28.03.2012 and quash the same and to consequently direct the third respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

PRAYER IN W.P. (MD) No. 19311 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 pertaining to the impugned proceedings of the third respondent in TIN 33535142837/2008-09 dated 28.03.2012 and quash the same and to consequently direct the third respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

PRAYER IN W.P. (MD) No. 19312 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 pertaining to the impugned proceedings of the third respondent in TIN 33535142837/2009-10 dated 28.03.2012 and quash the same and to consequently direct the third respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

PRAYER IN W.P. (MD) No. 19313 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 pertaining to the impugned proceedings of the third respondent in TIN 33535142837/2010-11 dated 28.03.2012 and quash the same and to consequently direct the third respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

(in all W.Ps.,)

For Petitioner : Mr.R.Veeramanikandan

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

C O M M O N O R D E R

The Writ petitioner in all these Writ petitions is one and the same. The assessment year alone differs. The petitioner herein was issued with a notice proposing to re-open the assessment already made. The petitioner offered his reply and requested to grant him an opportunity of personal hearing.

2. The respondent authority without affording the said opportunity of personal hearing, proceeded to pass the orders impugned in these Writ petitions. They are challenged primarily on the ground that there is violation of the principles of natural justice.

3. This Court went through the contents of the impugned orders. The authority has stated that the Writ petitioner does not deserve personal hearing. I am of the view that such a stand can never be taken by the authority. The authority bound to adhere to the procedure prescribed by law.

4. Therefore, on this sole ground 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 third respondent to pass orders afresh in accordance with law, after

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affording an opportunity of personal hearing to the Writ petitioner herein. No costs. Consequently, connected Miscellaneous petitions are closed.

Sd/-
Assistant Registrar(W)

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Sub Assistant Registrar(CS-I)

To

1. The Secretary,
Department of Commercial Taxes and
Registration, Secretariat,
St.George Fort, Chennai - 600 009.
2. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai - 600 005.
3. The Assistant Commissioner(CT),
Mahal Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Road, Madurai - 625 020.

COPY TO

The Section Officer,
ER Section,
Madurai Bench of Madras High Court,
Madruai.

+1cc to Mr.B.Rooban, Advocate Sr.No.94530
+1cc to Spl.Government Pleader Sr.No.94694

PMU

VB/SV/SAR/13.12.2018/3P/7C

W.P.(MD)Nos.19309 to 19313 of 2015 and
M.P.(MD)Nos.1, 1,1,1 and 1 of 2015
08.11.2018