BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 27.06.2018
CORAM
THE HON'BLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD) Nos.13637 to 13641 of 2018
and
W.M.P.(MD)Nos.12406 to 12410 of 2018

M/s.Karuvai Medicals,
Represented by its Proprietor V.Poongothai,
No.43, Covai Road,
Karur - 639 002. ... Petitioner (in all W.P.s)

-Vs-

The Assistant Commissioner (ST),
Karur (West) Assessment Circle,
Commercial Tax Buildings,
Karur. ...Respondent(in all W.P.s)

Common Prayer: Writ Petitions - filed under Article 226 of Constitution of India, to issue a Certiorarified Mandamus calling for the records in TIN 33423782036/ 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, dated 08.03.2018 issued by the Respondent and quash the same, which is wholly without jurisdiction, being contrary to the judgment of this Court reported in the case of Infiniti Wholesale Limited Vs. Assistant Commissioner (CT), Koyambedu Assessment Circle, Chennai reported in (2015) 82 VST 457 and direct the respondent to conduct an enquiry as contemplated under Section 27 of the TNVAT Act 2006 and pass an assessment order afresh in the light of the guidelines enunciated in the batch of Writ Petitions in the case of M/s.JKM Solutions Private Limited reported in 2017(99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalaimuthu
For Respondent : Mr.B.Bhagavathy
Government Advocate (in all W.P.s)

COMMON ORDER

The respondent issued revision notices pursuant to a surprise inspection at the business place of the petitioner on 16.05.2017 and 18.05.2017. By way of revision notices, purchase omissions were found from verifying the profit and loss account and web report, proposals were made. However, the details of web report was not annexed in the notices. Aggrieved over the violation of principles of natural justice, the petitioner is before this Court.

2. On perusal of the impugned orders, it is found that the revision notice was issued on 23.10.2017. But, the reference in the impugned order shows that notices were issued on 19.01.2018. Even though the contents of the impugned orders state that objections

were not filed by the petitioner, the reference column refers to dealers objection letter dated 13.02.2018. There are no references as to notice issued for personal hearing, which is mandatory as per the instructions of the Commissioner of Commercial Taxes.

3. In view of the above, the impugned orders are vitiated for violation of principles of natural justice and discrepancies pointed out above. In such circumstances, this Court is inclined to set aside the impugned orders dated 08.03.2018 and remand the matters back to the respondent for fresh consideration. The respondent is directed to provide the details of web report and call for objection from the petitioner. On such receipt of such details, the petitioner shall submit his objections within fifteen days. The respondent is further directed to afford an opportunity of personal hearing to the petitioner and pass orders on merits and in accordance with law, within a period of one month thereafter.

4. With the above direction, this Writ Petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar(SAR-IV)

To

The Assistant Commissioner (ST),
Karur (West) Assessment Circle,
Commercial Tax Buildings,
Karur.

+1CC to Mr.S.KARUNAKAR, Advocate, SR.No. 70043
+1CC to the Special Government Pleader SR.No. 70241

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SM
ES/SKN/RSK/SAR 4/23.07.2018/2P/4C