BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 26.11.2018

CORAM :

THE HONOURABLE **MR.JUSTICE G.R.SWAMINATHAN**

W.P(MD).Nos.16466, 16467, 16468, 16469 and 16470 of 2018
and
W.M.P(MD).Nos.14601, 14602, 14603, 14604 and 14605 of 2018

Tvl.Fairdeal Building Materials (P) Ltd.,
Rep., by its Director R.Sathyanarayan
... Petitioner in all petitions

Vs.

The Commercial Tax Officer (FAC),
West Veli Street Circle,
Madurai. ... Respondent in all petitions

COMMON PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records in TIN 33055022530/2008-09, TIN 33055022530/2009-10, TIN 33055022530/2010-11, TIN 33055022530/2011-12, TIN 33055022530/2012-13 dated 27.04.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass a assessment order afresh after considering the representation dated nil.

In all petitions

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.K.Mu.Muthu
Additional Government Pleader

COMMON ORDER

The petitioner in all these Writ Petitions is one and the same and the assessment years are alone different. In response to the pre-revision notice issued by the respondent, the petitioner submitted their objections with relevant records. The respondent even while partly sustaining the objection raised by the petitioner in respect of the mismatch aspect, chose to confirm the proposal made in the pre-revision notice in respect of the other aspects. The grievance of the petitioner is that the respondent has not at all dealt with the objections raised by the petitioner. The respondent has used the standard lines, which runs as follows:-

> "The objections now filed by the dealers are carefully examined. The objections are not convincing and they are not acceptable, as they are not covered by any other valid

documents in support of their contention. Hence, the objections are over ruled.”

2.The learned counsel appearing for the petitioner informs me that the petitioner had a sister concern namely Tvl.Fairdeal Enterprises. In respect of these assessment years also a similar orders were passed employing the very same terminology. This Court by order dated 10.07.2018 in W.P(MD).No.14731 to 14740 of 2018 set aside those orders and remitted the matter to the file of the authority. I am inclined to adopt the very same approach in this case also.

3.Therefore, the orders impugned in these writ petitions are set aside insofar as the rejection of the objections of the petitioner in respect of the aforesaid assessment years. In other words the orders impugned in these Writ Petitions is sustained insofar as it is in favour of the petitioner. The matter is remitted to the file of the respondent to pass afresh order in accordance with law so as to enable the respondent to deal with the petitioner's contentions. The respondent shall also of course afford an opportunity of the personal hearing to the petitioner.

4. With the above terms, these Writ Petitions are allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar(CS-II)

To
The Commercial Tax Officer (FAC),
West Veli Street Circle,
Madurai.

+1cc to SPL.Govt.Pleader, Sr.No.97096
+1cc to SPL.Govt.Pleader, Sr.No.97095
+1cc to SPL.Govt.Pleader, Sr.No.97097
+1cc to SPL.Govt.Pleader, Sr.No.97094
+1cc to SPL.Govt.Pleader, Sr.No.97093

RMK

KM/BK/SAR2/26.12.2018/2P/7C

W.P(MD).Nos.16466, 16467, 16468, 16469 and 16470 of 2018
26.11.2018