



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.03.2018

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD) No.9667 of 2015

and

M.P.(MD).No.1 of 2015

M/s.Quantum Battery Centre,
Represented by its proprietrix
Mrs.A.Dhanalakshmi,
No.2851, 34-B, K.S.M. Complex,
Trichy Main Road,
Thanjavur - 613 001.

... Petitioner

Vs.

The Commercial Tax Officer (CT),
Thanjavur - II Assessment Circle,
CT Buildings,
Sachidananda Moopanar Road,
Thanjavur.

...Respondent

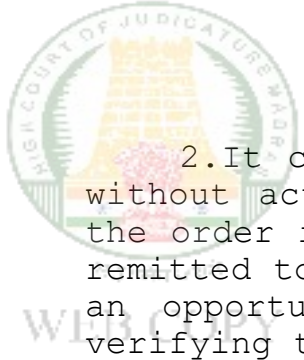
Prayer : Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN No.33523823982/2009-2010 dated 20.05.2015 and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner : Mr.K.Soundararajan

For Respondent : Mrs.S.Srimathy, Spl.G.P.

ORDER

The petitioner is dealer registered with the respondent herein. In respect an assessment, that was completed on deemed assessment basis, pre-revision notice was issued. The petitioner gave his reply. Thereafter, second pre-revision notice was issued and once again the reply was submitted by the petitioner. Yet another pre-revision notice was issued and once more, the petitioner offered his objection. Thereafter, the final order came to be passed. The same is assailed in this Writ Petition.



2.It cannot be disputed that the final order came to be passed without actual verification of the records. On that sole ground, the order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent. The respondent shall afford an opportunity of personal hearing to the petitioner and after verifying the records, pass a fresh order in accordance with law.

3.With this liberty, this Writ Petition is allowed. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (C.O)

/True Copy/

Sub-Assistant Registrar

To

The Commercial Tax Officer (CT),
Thanjavur - II Assessment Circle,
CT Buildings,
Sachidananda Moopanar Road, Thanjavur.

+One cc to The Special Government Pleader, SR.No.54328

+One cc to M/s.K.Soundara Rajan, Advocate, SR.No.53822

gns

RL/4C/2P/SKN/RSK/SAR2/12/3/2018

W.P.(MD) No.9667 of 2015

08.03.2018