



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 15.11.2018
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.9803 & 9804 of 2015 and
M.P.(MD)Nos.1 & 1 of 2015

Vijay Industries,
Near R.T.O.Office,
365F/1, Dindigul Road, Palani,
Rep. by its Proprietor Mr.P.Ramasamy ... Petitioner
in both petitions

Vs.

The Assistant Commissioner,
Commercial Taxes-1,
Palani. ... Respondent
in both petitions

COMMON PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent's impugned orders in TIN:33505282194/2012-13 and TIN:33505282194/2013-14 dated 14.05.2015 and quash the same as illegal, unlawful and against the principles of natural justice and consequently direct the respondent to make a fresh assessment order on the basis of the return submitted by the petitioner.

(in both petitions)

For Petitioner : Mr.S.R.Sureshkumar
For Respondent : Mr.Aayiram K.Selvakumar,
Additional Government Pleader.

COMMON ORDER

The petitioner in both these petitions is one and the same. It appears that he was issued with a notice dated 27.03.2015. Since the petitioner did not respond to the same, the final orders came to be passed on 14.05.2015. The assessment years are 2012-2013 and 2013-2014. These orders are under challenge in these Writ petitions.

2. Heard the learned counsel on either side.

3. It has been convincingly demonstrated before me that the petitioner herein met with a very major accident on 02.05.2013. It appears that the petitioner suffered serious brain as well as spinal injuries. Crime No.104 of 2013 was registered on the file of the Aayakudi police station in this regard. Since the petitioner was a victim in the said accident, he was not able to respond to the notice issued to him in time. Therefore, the petitioner cannot really be blamed in not responding to the notice issued by the respondent.



4. In this view of the matter, the orders impugned in these Writ petitions are quashed. The matter is remitted to the file of the respondent. Since the petitioner is not having a copy of the notice, the respondent is directed to issue a fresh notice to the petitioner and after granting a reasonable opportunity to the petitioner, pass orders afresh in accordance with law.

5. The Writ petitions stand allowed, accordingly. No costs. Consequently, connected Miscellaneous petitions are closed.

Sd/-

Assistant Registrar(Crl.side)

/True Copy/

Sub Assistant Registrar(CS-III)

To

The Assistant Commissioner,
Commercial Taxes-1,
Palani.

+2CC to Mr.S.R.Sureshkumar, Advocate, SR.No.95500
+1CC to the Special Government Pleader SR.No.95769

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ES/PM/SAR 3/19.12.2018/2P/5C