



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.11.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.11620 of 2017

and

W.M.P. (MD)No.8945 of 2017

WEB COPY

Thermo Solutions (India) Private Ltd.,
Represented by its Director,
V.Suresh Kannan

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.the Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer-V,
Dindigul V Assessment Circle,
Commercial Taxes Buildings,
Sub-Collector's Office Road,
Dindigul - 624 001.

... Respondents

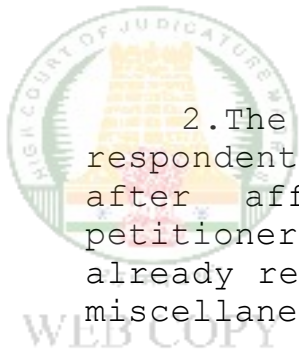
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings of the second respondent in TIN 33495381964/2013-14 dated 29.01.2015 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.Aayiram K.Selvakumar
Additional Government Pleader

O R D E R

The petitioner was issued with the pre-revision notice date 12.12.2014. The petitioner offered this reply on 27.01.2015 enclosing documents justifying their stand. But then, without affording the opportunity of personal hearing, the impugned order came to be passed. Therefore, it is liable to be set aside. Accordingly, the writ petition stands allowed. No costs.



2.The matter is remitted back to the file of the second respondent to pass orders afresh and in accordance with law, after affording opportunity of personal hearing to the petitioner. It is placed on record that the petitioner had already remitted 25% of the disputed tax. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (Crl.side)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

gns / Ls/skm

To

- 1.The Commissioner of Commercial Taxes,
O/o.the Principal and Special Commissioner
of Commercial Taxes, Ezhilagam, Chepauk, Chennai - 600 005.
- 2.The Commercial Tax Officer-V, Dindigul V Assessment Circle,
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