



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.11.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).No.22767 of 2018 and
W.M.P.(MD)No.20643 of 2018

Tvl.Suba Shree & Co.,
Represented by its Partner AL.Saraswathy,
47, Church 1st Street,
New Town, Karaikudi -1.

... Petitioner

Vs.

The State Tax Officer,
Tallakulam Assessment Circle,
Madurai.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33534884817/2015-16 dated 10.08.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass assessment order afresh after affording an opportunity of being heard.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.K.Mu.Muthu,
Additional Government Pleader.

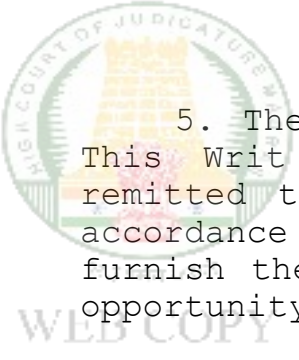
O R D E R

The petitioner is an assessee registered with the respondent. He received pre-revision notice dated 29.06.2018. The petitioner submitted his reply dated 28.07.2018. Thereafter, the impugned order came to be passed on 10.08.2018.

2. Heard the learned counsel appearing for the petitioner and also the learned Additional Government Pleader appearing for the respondent.

3. Mr.A.Palanichamy, Commercial Tax Officer, Tallakulam (Circle), Madurai, is present in person and assisted the Court.

4. It is not in dispute that in the reply dated 28.07.2018, the petitioner wanted certain details to be furnished. Those details were not furnished. It is not in dispute that personal hearing was not afforded to the petitioner. Since the impugned order suffers from these twin defects, this Court has no other option, but to set aside the same.



5. The order impugned in this Writ petition stands set aside. This Writ petition stands allowed, accordingly. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. It is expected that the respondent shall furnish the details sought for by the petitioner and afford him an opportunity of personal hearing.

No costs. Consequently, connected Miscellaneous petition is closed.

Sd/-
Assistant Registrar (AS)

/True Copy/

Sub Assistant Registrar (CS-IV)

To

The State Tax Officer,
Tallakulam Assessment Circle,
Madurai.

+1cc to Mr.S.Karunakar, Advocate, Sr.No.95844

+1cc to Special Government Pleader, Sr.No.95827

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pmu

RAM-PS/SKN/SAR 4/14.12.2018/2P/4C