BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.11.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.22848 to 22850 of 2018
and
W.M.P.(MD)No.20718 to 20720 of 2018

Bharath Pushpam Ceramics,
Rep. by its Proprietor
A.Vijaya Rathan ... Petitioner in all WPs

Vs.

The State Tax Officer (FAC),
Tiruchendur. ... Respondent in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent TIN No.33085901964/2011-12, 2012-13 & 2013-14, respectively, dated 08-10-2018 and quash the same, and consequently direct the respondent to consider the reply, dated 25-04-2016 submitted by the petitioner to the pre-assessment notice and grant to the petitioner the details required, and an opportunity to submit further reply, documents and a personal hearing and then pass orders according to law.

For Petitioner : Mr.M.Azeem (in all wps)
For Respondent : Mr.K.Mu.Muthu,
Additional Government Pleader
(In all WPs)

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COMMON ORDER

Heard the learned Counsel on either side.

2. The petitioner in all these three writ petitions is one and the same. He is a dealer in ceramic tiles and sanitary wares, who is registered with the respondent authority. In respect of three different assessment years, the petitioner received pre-revision notices. The petitioner offered his explanations. The respondent, however, chose to pass the impugned order without affording an opportunity of personal hearing. It has been consistently laid down by this Court that an opportunity of personal hearing must be given to the assessees. On this ground alone, the orders impugned in the writ petition, dated 08.10.2018, are set aside and the matter is remitted to the file of the respondent authority.

3. It is seen that in the explanation given by the petitioner for the pre-revision notices, a request has been made for furnishing the bill wise details in respect of the proposed reversal of credit. Of course, these are voluminous details available in the intranet of the Department. Therefore, the respondent is directed to provide the details in Compact Disc (CD) form. After furnishing the Compact Disc (CD) containing the details required by the petitioner, the respondent shall give reasonable opportunity to the petitioner to file his further reply and thereafter, an opportunity of personal hearing should be given to the petitioner. Thereafter, the respondent shall pass fresh orders, in accordance with law.

4. Accordingly and as indicated above, these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Writs)

/True Copy/

Sub Assistant Registrar(CS-III)

gk

To

The State Tax Officer (FAC),
Tiruchendur.

+1cc to Mr.M.Azeem, Advocate in SR No.95455
+1cc to The Spl Government Pleader, SR No.95635

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NM/SV/SAR III/19.11.18/2P/4C.