



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.12.2018

CORAM:

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THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P(MD)Nos.16351 to 16353 of 2017
and

W.M.P(MD)Nos.13023 to 13025 of 2017

W.P(MD)No.16351 of 2017

Tvl.Hari Narayana Timbers,
Represented by its Proprietor
C.Boopalan, aged about 50 years,
S/o.Chainnasamy,
No.66, Santhai Road,
Mettupatty,
Dindigul-624 002.

...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 Assistant Commissioner (CT),
Dindigul-V, Assessment Circle,
Commercial Taxes Office,
Sub-Collector's Office Road,
Dindigul-624 001.

..Respondents

PRAYER: Writ Petition is filed, under Article 226 of Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN:33815380721/2011-12, dated 30.06.2017 and quash the same.

W.P(MD)No.16352 of 2017

Tvl.Hari Narayana Timbers,
Represented by its Proprietor
C.Boopalan, aged about 50 years,
S/o.Chainnasamy,
No.66, Santhai Road,
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Commercial Taxes Office,
Sub-Collector's Office Road,
Dindigul-624 001.

..Respondents

PRAYER: Writ Petition is filed, under Article 226 of Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN:33815380721/2012-13, dated 30.06.2017 and quash the same.

W.P(MD)No.16353 of 2017

Tvl.Hari Narayana Timbers,
Represented by its Proprietor
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2.The Assistant Commissioner (CT),
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Commercial Taxes Office,
Sub-Collector's Office Road,
Dindigul-624 001.

..Respondents

PRAYER: Writ Petition is filed, under Article 226 of Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN:33815380721/2013-14, dated 30.06.2017 and quash the same.



For Petitioner
For Respondents

: Mr.B.Rooban in all WP's
: Mr.Aayiram K.Selvakumar,
Additional Government Pleader
in all WP's

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COMMON ORDER

In all these three writ petitions, the petitioner is one and the same. The assessment years alone are different.

2.The Prayer sought for in these writ petitions is for a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings of the second respondent in TIN:33815380721/2011-12, 33815380721/2012-13 & 33815380721/13-14, dated 30.06.2017 and quash the same.

3.Heard the learned counsel appearing on either side.

4. The petitioner received pre-revision notices, the petitioner offered their replies also. The allegation of the second respondent is that the petitioner is engaging in manufacturing process. The specific defence of the petitioner is that he is not engaged in manufacturing process. Therefore, in such case, it is incumbent to give a personal hearing and hold an enquiry and thereafter pass a reasoned order. In this case, the personal hearing was not given. Therefore, on this sole ground the orders impugned herein are liable to be set aside. Accordingly, the impugned orders are set aside and the writ petitions are allowed. The matters are remanded to the file of the second respondent, who shall pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd

ASSISTANT REGISTRAR (CO)

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am

SUB ASSISTANT REGISTRAR (CS III)

To

- 1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam, Chepauk, Chennai-600 005.
- 2.The Assistant Commissioner (CT),
Dindigul-V, Assessment Circle,
Commercial Taxes Office, Sub-Collector's Office Road,
Dindigul-624 001.

1CC TO MR. B. ROOBAN, ADVOCATE SR 98953

1CC TO THE SPL GOVT PLEADER SR 98933

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