



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.09.2018

CORAM

THE HONOURABLE MRS.JUSTICE J.NISHA BANU

WEB COPY

W.P. (MD) No.20465 of 2018

and

W.M.P. (MD) No.18212 of 2018

M/s.Priya Renga Wires,
Rep. by its Partner,
No.10-D, Khajapettai Main Road,
Trichy - 620 001.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Palakarai - II Circle,
Trichy - 1.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN No.33263542243/2017-18, quash the assessment order dated 20.08.2018 passed therein.

For Petitioner: Mr.S.Raja Jeya Chandrapaul

For Respondent: Mr.R.Murugan,

Additional Government Pleader

ORDER

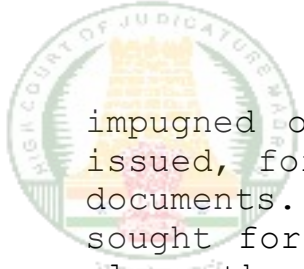
By consent, this writ petition was taken up for final disposal at the stage of admission itself.

2. The present writ petition has been filed challenging the impugned order, dated 20.08.2018, passed by the respondent, on the sole ground that without affording an opportunity of personal hearing, the impugned order was passed by the respondent.

3. Mr.R.Murugan, learned Additional Government Pleader, who takes notice for the respondent, would vehemently contend that before passing the impugned order, the petitioner was issued with a notices dated 20.01.2018 and 31.05.2018 and the petitioner has also responded for both the notices. After considering the representations of the petitioner, the present impugned order came to be passed and therefore, the learned Additional Government Pleader submitted that the contention that no opportunity was given has to be turned down.

<https://hcservices.ecourts.gov.in/hcservices/>

4. Perusal of the records would show that before passing the



impugned order, dated 20.08.2018, a notice dated 20.01.2018 was issued, for which, the petitioner responded and sought for certain documents. Thereafter, another notice, along with the particulars sought for by the petitioner, was issued on 31.05.2018, for which also, the petitioner submitted his objection cum representation. In the said notice dated 31.05.2018, it is stated that there is an opportunity of personal hearing and the petitioner could also avail the same, however, no specific date was given. For better understanding, that portion from the notice is extracted thus:

"You are hereby instructed to file your objections in within 15 days from the date of receipt of this notice. You may also avail an opportunity of being heard in person during the above mentioned period."

5. In the opinion of this Court, this is nothing but a strategy adopted by the authorities to plead that opportunity of personal hearing, though extended to the parties, was not utilized. It is for the authorities to fix a specific date for hearing and not for the parties to choose and pick. As per the circular issued by the Head of the Department, pursuant to the recommendations issued by the **Justice Ramanujam Committee**, it is mandatory to give an opportunity of personal hearing, by specifying the dates of such personal hearing.

6. An assessment should be completed in a proper manner. Therefore, in the opinion of this Court, the matter should be remanded for fresh consideration. Accordingly, the impugned order, dated 20.08.2018, is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to fix a specific date for hearing, within a period of two weeks from the date of receipt of a copy of this order and communicate the same to the petitioner, in advance. On the said date, the petitioner is directed to appear before the respondent along with supporting documents and after hearing the petitioner, the respondent shall pass appropriate orders, purely on merits, within a further period of four weeks thereafter. Needless to say that if the petitioner is not co-operating for the proceedings, the respondent shall record the same and proceed further with the available records.

7. Accordingly, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CO)

// True Copy //



To
The Assistant Commissioner (ST),
Palakarai - II Circle,
Trichy - 1.

+ 1 CC TO MR.S.RAJA JEYA CHANDRAPAUL, ADVOCATE IN SR NO.86813
+ 1 CC TO SPECIAL GOVERNMENT PLEADER, IN SR NO.87558

GK
BU/PM/SAR-IV : 15.10.2018 : 3P/4C

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