IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.05.2019

CORAM

THE HONOURABLE Ms.JUSTICE P.T.ASHA

W.P.No.15080 of 2019

and

W.M.P.No.15062 of 2019

M/s. S.R.Traders
Represented by its Partner
Rose Nisha
No: 63, Mount Road, Coonoor,
Nilgiris - 2. ..Petitioner

Vs

The Assistant Commissioner (ST)
Coonoor Assessment Circle,
Udhagai, The Nilgiris. ..Respondent

This Petition filed Under Article 226 of the Constitution of India pleased to issue a writ of certiorarified Mandamus calling for the records on the file of the respondent with respect to the notice TNGST No. 2542099, dated 21.05.2019 and quash the same and consequently direct the respondent to afford personal hearing to the petitioner as per the direction of the High Court in W.P.Nos.3809 - 3813 of 2013, dated 20.11.2014.

For Petitioner : M/s.M.Seneha
For Respondent : Mr.V.Haribabu
Additional Government Pleader (Tax)

ORDER

The above writ petition is filed challenging the notice, dated 21.05.2019, passed by the first respondent and to quash the same and direct the respondent to afford an opportunity of personal hearing to the petitioner as per the order by this Court in W.P.Nos. 3809 to 3813 of 2013, dated 20.11.2014.

2 The petitioner's contention is that on 21.03.2019 they had requested an opportunity for personal hearing and the same was acceded to by the Assistant Commissioner (ST), Coonoor, vide letter dated 25.03.2019, wherein he has stated as follows:

> "With reference to the above letter cited, an opportunity given to you to attend a personal hearing with the assessing officer on 08.04.2019 at 12.30 AM. At the time of personal hearing, you are said to produce the records and documents in support of your contentions; failing which orders shall be passed by the

Assessing Officer on merits and in accordance with law."

3 It is the case of the petitioner that on 04.04.2019, they had requested an adjournment by 15 days, since the partner's younger brother had passed away and it was his obsequies. However, without passing any orders on this letter, the Assistant Commissioner has straight away passed the impugned order.

4 The learned counsel for the respondent would contend that the orders had been passed only on account of the fact that earlier assessment order has already been passed. However, considering the fact that the Assistant Commissioner/respondent has issued a letter dated 25.03.2019, calling upon the writ petitioner to appear for a personal hearing on 08.04.2019 and to produce all documents and there has no personal hearing, the respondent is directed to issue a fresh notice fixing the date of personal hearing and the petitioner shall positively appear before him without asking for any further adjournments on the given date and the respondent shall thereafter pass orders. The notice dated 21.05.2019 is therefore quashed.

5 In the result, the Writ Petition is disposed of with the above direction. No costs. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

dua/jrs
To

The Assistant Commissioner (ST)
Coonoor Assessment Circle,
Udhagai, The Nilgiris.

+1cc to Mr. J.Ravindran, Advocate SR.No. 44363
+1 cc to Government Pleader Sr.No. 44432

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and
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A.SK(27/06/2019)