IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34311 of 2019
and
W.M.P.No.34973 of 2019

Tvl.Vinayaga Button Stores,
Represented by its Partner,
B.Raveender,
No.125, Deepa Complex,
Mangalam Road,
Tirupur. ... Petitioner

Vs.

The State Tax Officer,
Central – I Assessment Circle,
Tirupur. ... Respondent

Prayer: Writ Petition is filed under article 226 of the Constitution of India, praying for a writ of Certiorari, calling for the records on the files of the respondent in TNGST 2401893/2003-04 dated 05.08.2019 and quash the same.

For Petitioner :Mr.R.Senniappan

For Respondent :Mr.V.Haribabu
Additional Government Pleader (T)

O R D E R

Heard the learned counsel for the petitioner and the respondent.

2.The petitioner has challenged the impugned order passed by the respondent. Pursuant to the order passed by the ADC(ST) AP.30/2007 dated 10.10.2008, notice was issued to the petitioner on 08.05.2015. The petitioner has not given any reply to the said notice after a lapse of almost 4 years. The respondent has proceeded to pass impugned order. The relevant portion of the order reads as follows:-

> "Accordingly a notice was issued to the dealers on 08.05.2015 inviting their

WEB COPY
https://hcservices.ecourts.gov.in/hcservices/

objections if any against the proposals and also issued notice on 11.08.2016 to appeal before the State Tax Office of this office on 17.08.2016 to put forth his explanations on the above proposals. The dealers have not filed any objections from 08.05.2015. He has also not appeared before the State Tax Officer of this office from 08.05.2015 to file his objections or to explain the facts. Hence I have no other option but to pass orders confirming the proposals in the events explained above. Hence the proposals are confirmed and orders accordingly."

3.It appears that the petitioner was not heard before the impugned order was passed. The authority ought to have issued the notice calling upon the petitioner to appear for the personal hearing before passing the impugned order. The notice dated 08.05.2015 by itself is not sufficient. Therefore, the impugned order is set aside and the case is remanded back to the respondent to pass a fresh order after giving an opportunity to the petitioner of heard.

4.The respondent shall pass speaking order within a period of 3 months from the date of receipt of a copy of this order.

5.Accordingly, the Writ Petition is allowed with the above directions. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

jas
To

The State Tax Officer,
Central - I Assessment Circle, Tirupur.

+1cc to Mr.R.Senniappan, Advocate SR.103227
+1cc to the Special Government pleader Sr.104067

W.P.No.34311 of 2019
and
W.M.P.No.34973 of 2019

pm[co]
srg 28/01/2020

सत्यमेव जयते
WEB COPY
https://hcservices.ecourts.gov.in/hcservices/