



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.07.2019

CORAM:

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P. (MD) No.13418 of 2012

M.P. (MD) .No.1 of 2012

WEB COPY

M/s.Hi-Tech Arai Limited,
Represented by its Authorized Signatory R.Muthuraj
Having Corporate Office at 33, Sarojini Street,
Chinnachokkikulam, Madurai - 2.
Having Factory at
Shed NO.44/1, SIDCO Industrial Estate,
Kappalur, Madurai

.. Petitioner

Vs.

The Assistant Commissioner (CT),
Thirupparankundram Circle,
Madurai.

.. Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records in TIN No.33806230398/2009-2010 dated 17.09.2012 on the file of the respondent and quash the same as illegal, arbitrary and against the basic principles of natural justice and direct the respondent to give personal hearing to the petitioner.

For Petitioner : Mr.S.Karunakar

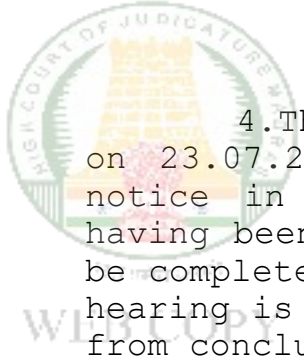
For Respondent : Mrs.J.Padmavathy Devi
Special Government Pleader

ORDER

Admittedly, no personal hearing has been granted in this matter, despite the petitioner having specifically sought the same in its reply, dated 27.08.2012. Receipt of the aforesaid reply is not in dispute seeing as the impugned order itself refers to the same at Serial Number 3 of the references.

2.It has been the consistent view of the Court as well as the Special Commissioner / Commission, Commercial Taxes Department that assessments should be framed only in line with the principles of natural justice, that include a personal hearing.

3.The impugned order dated 17.09.2012 is thus set aside as being in violation even of the Departmental Position.



4.The petitioner will appear before the Assessing Authority on 23.07.2019 at 10.30 a.m. The petitioner need not be issued notice in this regard, in the light of the aforesaid direction having been issued in open Court. Proceedings for assessment shall be completed *de-novo* by the respondent after adequate opportunity of hearing is extended to the petitioner, within a period of four weeks from conclusion of personal hearing.

5.This writ petition is allowed in the aforesaid terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CO)

/ True Copy /

Sub Assistant Registrar(CS-)

To

The Assistant Commissioner (CT),
Thirupparankundram Circle,
Madurai.

+1 CC to M/s.SPL GP (SR-74521[F] dated 10/07/2019)

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-74599[F] dated 10/07/2019)

W.P. (MD) No.13418 of 2012
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TM/gns
ES/24.07.2019/2P/4C