

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 11.06.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P(MD)No.17073 of 2015
and M.P. (MD)No.1 of 2015

Tvl.Vivek Scientific Industrial Suppliers,
Represented by its Proprietor
H.Suresh

... 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),
Thirunelveli Junction Assessment Circle,
Commercial Tax Building,
Reserve Line Road, Palayamkottai,
Thirunelveli District - 627 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of writ of Certiorari calling for records pertaining to the impugned proceedings of the second respondent in TIN.33505541669/2012-2013 dated 20.04.2015 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Murugan
Additional Government Pleader

O R D E R

This writ petition has been filed for issuance of writ of Certiorari to quash the proceedings of the Assistant Commissioner, Commercial Tax, Palayamkottai dated 20.04.2015.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing on behalf of the respondents.

3. On 03.06.2018, this Court had directed the learned Additional Government Pleader to produce the assessment records and the Assessing Officer is present before this Court today with records.



4. The main ground raised and argued by the petitioner is gross violation of the principles of natural justice.

5. The impugned order refers to a pre-assessment notice dated 24.02.2015. The Assessing Officer states that there was no response to the notice as a result the proposals contained stood confirmed, rejecting the claim of the petitioner for exemption. The records reveal that the petitioner had sent a reply on 11.12.2014 along with annexures, duly received and acknowledged by the Assessing Officer on 12.12.2014.

6. In the aforesaid circumstances, there has been a violation of the principles of natural justice and the impugned assessment order is thus liable to be set aside. I do so.

7. The petitioner will appear before the Assessing Officer on Thursday i.e on 20.06.2019 at 10.30 a.m along with its reply as well as supporting documents to substantiate its case. After affording due opportunity, appropriate orders will be passed by the Assessing Officer *de novo* on or before 04.07.2019.

8. This writ petition is allowed in the aforesaid terms. No costs. Consequently, connected M.P(MD) No. 1 of 2015 is closed.

SD

ASSISTANT REGISTRAR (AD I)

TRUE COPY

SUB ASSISTANT REGISTRAR (CS III)

CM

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),
Thirunelveli Junction Assessment Circle,
Commercial Tax Building, Reserve Line Road,
Palayamkottai, Thirunelveli District - 627 002.

1CC TO MR. B. ROOBAN, ADVOCATE SR 68205
1CC TO THE SPL GOVT PLEADER SR 68288

ES

19/06/2019

2P