



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P. (MD)No.13156 of 2019

and

W.M.P. (MD)No.9799 of 2019

Tvl.Sri Meenakshi Papers,
Rep. By its Proprietor,
P.Athisankar

: Petitioner

Vs.

The Assistant Commissioner (CT),
Vengalakadai Street Circle,
Madurai-625 020.

: Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records on the files of the respondent herein in TIN.No.33434861107/2010-11, dated 03.05.2019 and quash the same as illegal, invalid and violative of the principles of natural justice.

For Petitioner

: Mr.A.Chandrasekaran

For Respondent

: Mrs.J.Padmavathi Devi,
Special Government Pleader

ORDER

Challenging the order passed by the respondent in TIN.No.33434861107/2010-11, dated 03.05.2019, the petitioner is before this Court.

2. Heard both sides.

3. The petitioner is a registered dealer in the business of selling paper. He filed returns for the assessment year 2010-2011. A revision notice was issued on 22.01.2018, 26.09.2018, 12.12.2018 and 21.01.2019. It appears that the impugned order came to be passed on 03.05.2019. The Assessing Authority has found that the dealer has not filed any objections so far and, therefore, proposals were confirmed. The petitioner has challenged the impugned order on the ground that he has already submitted his objections on 20.04.2019 and the same was also received by the respondent. However, without considering the objections, the order came to be passed, which is



violative of principles of natural justice.

4. The respondent has filed a counter-affidavit, wherein the filing of objection on 20.04.2019 has been acknowledged. The respondent would contend that the letter dated 20.04.2019 is a simple reply without any documentary evidence. Even during the personal hearing, the petitioner has not taken any steps for producing sufficient documents and, therefore, proposals were confirmed.

5. The admitted fact remains that the petitioner has submitted some reply on 20.04.2019. But the impugned order does not disclose the said reply or objection filed by the petitioner and it proceeded on the basis as if no objections were filed. Such an order is, ex facie, violative of principles of natural justice. When filing of some objection on 20.04.2019 is accepted, it is incumbent on the part of the Assessing Authority to consider that also and adduce reasons for confirming the proposals. Non-consideration of the objections and non-disclosure of the reasons will amount to violation of principles of natural justice and accordingly, the impugned order in TIN.No.33434861107/2010-11, dated 03.05.2019, is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent shall consider the objections submitted by the petitioner on 20.04.2019 and provide opportunity of personal hearing to the petitioner and thereafter, pass orders on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

6. The Writ Petition is allowed as indicated above. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (Writs)

// True Copy //

Sub Assistant Registrar(CS)

SML

To

The Assistant Commissioner (CT),
Vengalakadai Street Circle, Madurai-625 020.

+1 CC to M/s.A.CHANDRASEKARAN, Advocate (SR-92670[F] dt.17/10/2019)
+1 CC to M/s.SPL GP (SR-93113[F] dated 18/10/2019)

Order made in
W.P. (MD)No.13156 of 2019
Dated: 16.10.2019

JMN(30.10.2019) 2P : 4C

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