



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **30.01.2019**

CORAM:

THE HONOURABLE MR. JUSTICE **G. R. SWAMINATHAN**

WEB COPY

W.P. (MD) No.13713 of 2017

and

W.M.P. (MD) No.10700 of 2017

Tvl.Thillai Marunthagam
Represented by its Proprietrix
M.Janaki,
W/o.Manoharan,
No.B-24, 10th B Cross,
Thillai Nagar,
Thiruchirapalli-620 018.

... Petitioner

vs.

1.The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2.The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Commercial Taxes Complex,
District Courts Campus,
Cantonment,
Thiruchirapalli-620 008.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the 2nd respondent in TIN No: 33383443043/2013-14 dated 22.05.2017 and quash the same.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.K.Mu.Muthu
Additional Government Pleader

ORDER

The order impugned in this writ petition is liable to be set aside on the sole ground that personal hearing was not afforded to the writ petitioner. It is true that in the pre-revision notice, the petitioner has been called upon to avail the opportunity of personal hearing, but then that is no sufficient compliance with the principles of natural justice. The petitioner should firstly be called upon to offer his objection. After going through the same, the Assessing Officer must fix the date for personal hearing. In this case that procedure has not been adopted.



2. Therefore, on the sole ground the order impugned in this writ petition is set aside. This Writ Petition is allowed. The matter is remitted to the file of the second respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

/ True Copy /

Sub Assistant Registrar

To:

1. The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2. The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Commercial Taxes Complex,
District Courts Campus,
Cantonment,
Thiruchirapalli-620 008.

+1 CC to M/s.B.ROOBAN, Advocate (SR-44041[F] dated 01/02/2019)

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CP

ES/18.03.2019/2P/4C