



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.07.2019

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THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)Nos.18737 to 18739 of 2014
and M.P(MD)Nos. 1, 1 and 1 of 2014

In all writ petitions:

M/s.Rajalakshmi Paper Mills Private Limited,
Represented by its Director
G.Raveendran

... Petitioner

Vs.

The Assistant Commissioner (CT)-II,
Palani II Assessment Circle,
Palani

... Respondent

PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus to call for the records on the file of the respondent in Tin No.33215360002/ 2010-2011, 2011-12 and 2012-13 dated 7.10.2014 and quash the same as illegal and contrary to the Provisions of the Act and direct the respondent to pass a assessment order afresh affording the reasonable opportunity of being heard.

In all the writ petitions:

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.S.Angappan
Government Advocate

COMMON ORDER

Orders of assessment in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for three(3) periods i.e 2010-2011, 2011-2012, 2012-2013 are impugned in the present writ petitions.

2. Mr.Angappan, learned Government Advocate fairly states that the impugned orders have been passed without affording opportunity of personal hearing to the petitioner.

3. Accordingly, the impugned orders are set aside. The petitioner will appear before the respondent on **Monday** i.e on **29.07.2019 at 10.30 a.m.** No notice need be issued separately in this regard. After hearing the petitioner and perusing all the supporting documents submitted by the petitioner, orders de novo will be passed by the Assessing Authority within a period of four weeks from the date of conclusion of personal hearing.



4. In fine, the writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

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Sd/-

Assistant Registrar(AE)

// True Copy //

Sub Assistant Registrar(CS)

CM

To
The Assistant Commissioner (CT)-II,
Palani II Assessment Circle,
Palani

+1CC TO MR.S.KARUNAKAR, Advocate Sr. No. 75503

W.P(MD)Nos.18737 to 18739 of 2014
and M.P(MD)Nos. 1, 1 and 1 of 2014
15.07.2019

NS(CO)
TR (25.07.2019) 2P 3C