



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.07.2019**

CORAM:

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. (MD) No. 3662 of 2015

and

M.P. (MD) No. 1 of 2015

M/s.Valli Indane Gas Agencies,
Represented by its Proprietrix D.Sumathi,
1/811-2, Thirumurugan Towers,
R.S.Road, Vaiyampatty,
Manapparai Taluk.

... Petitioner

/Vs./

The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai.

... Respondent

PRAYER:- Writ Petition - filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for records on the file of the respondent in TIN 33203742484/2011-12 dated 16.02.2015 and quash the same as illegal, arbitrary and against law.

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mr.A.Thiyagarajan Government Advocate

ORDER

The short point raised in this writ petition is that no personal hearing has been afforded to the petitioner prior to completion of proceedings for assessment by an order dated 16.02.2015.

2. This fact has not been denied in the counter. Even before me, Mr.A.Thiyagarajan, learned Government Advocate fairly states that the assessment may be remanded to the file of the assessing officer to be redone after hearing the petitioner personally.

3. In the light of the same, the impugned order in the writ petition is set aside and the matter is remanded to the file of the assessing authority to be redone, after affording personal hearing to the petitioner. I also see that the issue raised is mismatch. There is an alleged mismatch between the purchase details as per the petitioners' records and the records of the Department website. Hence, let this assessment be taken up in line with the Circular No.3 of 2019 dated 18.01.2019, after hearing the petitioner.



4. This Writ Petition is allowed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (A.S)

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// True Copy //

Sub Assistant Registrar(CS)

To

The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai.

+1 CC to SPL GP SR-76866.

Order made in
W.P. (MD) No.3662 of 2015

Dated:
22.07.2019

CS (12.09.2019) 2P 3C