



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.07.2019

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THE HON'BLE DR.JUSTICE ANITA SUMANTHW.P.(MD)No.7489 of 2015
and M.P.(MD)Nos.1 & 2 of 2015

M/s.Maruthi Ply & Glass Mart,
No.1/243 Thanjavur Main Road,
Kattur, Trichirappalli-620019.

...Petitioner

-Vs-

The Commercial Tax Officer,
Thiruverumbur Assessment Circle,
Trichy-20.

...Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in 33533562998/2010-11 dated 11.03.2015 and quash the same as illegal and contrary to the provisions of the Act and direct the respondent to pass assessment order afresh after affording a opportunity of being heard to the petitioner by considering the reply dated 13.02.2015 and pass orders according to law, within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.A.Thiyagarajan
Government Advocate**ORDER**

Since, admittedly, no personal hearing has been granted prior to framing of the impugned order of assessment dated 11.03.2015 (Assessment Year 2010-2011) in terms of the Tamilnadu Value Added Tax Act 2006, the writ petition is to be allowed. No serious dispute is raised by the respondent to the aforesaid position.

2.The petitioner will appear before the respondent on 09.08.2019 at 10.30 a.m., without expecting any further notice in this regard. An order of assessment shall be passed de-novo, by the respondent after hearing the petitioner and considering any evidences that it may present, within a period of six weeks from the date of conclusion of personal hearing.



3. This Writ Petition is allowed in the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar (CS)

gns / TM

To

The Commercial Tax Officer,
Thiruverumbur Assessment Circle,
Trichy-20.

+1CC TO MR.S.KARUNAKAR, Advocate Sr. No.77320

+1CC TO THE SPECIAL GOVERNMENT PLEADER SR.No. 77228

W.P. (MD) No.7489 of 2015

AVS (CO)

TR (26.07.2019) 2P 4C