



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 18.07.2019
CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WEB COPY

W.P (MD) No.9245 of 2015
and
M.P. (MD) No.1 of 2015

Tvl.S.Alagumalai

... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by its Secretary to Government,
Department of Commercial Taxes,
Fort St.George, Beach Road,
Chennai-600 009.

2.The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk,
Chennai-600 005.

3.The Commercial Tax Officer (Main),
Srivilliputhur,
Virudhunagar District.

.. Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of writ of Certiorarified Mandamus, to call for the records relating to the proceedings in TIN 33376082079/08-09/ST.3111112 BB 13 dated 22.08.2014 passed by the third respondent and quash the same and to direct the third respondent to pass order after considering the objections and after affording an opportunity of being heard to the petitioner for the assessment year 2008-2009.

For Petitioner : Mr.A.S.Mujibur Rahman
For Respondents : Mrs.J.Padmavathy Devi,
Special Government Pleader

ORDER

The short point raised in this writ petition is that no personal hearing has been offered to the petitioner prior to finalization of assessment. This is not in dispute. To a pre-revision notice, dated 21.07.2014 objections have been filed by the dealer on 08.08.2014. Thereafter, it was incumbent upon the authority to have extended the dealer an opportunity of personal hearing. This has admittedly, not been done.



2. Following the consistent view taken by this Court in such matters, the impugned order is set aside simply on the ground that the opportunity afforded is insufficient. The petitioner will appear before the Assessing Authority on **08.08.2019 at 10.30 a.m..** The proceedings of assessment shall be completed *denovo* after hearing the petitioner and considering all the materials that may be filed by him in support of his contentions within a period of four weeks from the date of conclusion of personal hearing.

3. This Writ Petition is allowed in the aforesaid terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

Sub Assistant Registrar (CS)

To

1. The State of Tamil Nadu, Represented by its Secretary to Government, Department of Commercial Taxes, Fort St. George, Beach Road, Chennai-600 009.

2. The Commissioner of Commercial Taxes, 2nd Floor, Elilagam, Chepauk, Chennai-600 005.

3. The Commercial Tax Officer (Main), Srivilliputhur, Virudhunagar District.

+1cc to Mr. A.S. MUJIBUR RAHMAN, Advocate, SR.No.76247

+1cc to the Spl. Govt. Pleader Sr.No.76655

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NA (31.07.2019) 2P : 6C