

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.41821 to 41825 of 2016

and

W.M.P.Nos.35785 to 35794 of 2016

Smt.Vallinayaki

Proptx.Tvl.Narmatha Textiles,
250, Anthiyur Road,
Kadayampatty (PO), Bhavani (Tk),
Erode District.

... Petitioner in W.P.No.41821 of 2016

Smt.C.Ananthu

Proptx.Tvl.Sri.Velavan Dyeing,
2/1, Anthiyur Road,
Kadayampatty (PO), Bhavani (TK),
Erode District.

... Petitioner in W.P.No.41822 of 2016

M/s.Sri Saai Raam Processors,
rep by its Partner K.S.Chinnaiyan,
2/1-3, Anthiyur Road,
Kadayampatty (PO), Bhavani (TK),
Erode District.

... Petitioner in W.P.No.41823 of 2016

K.Subramanian,

Prop.Tvl.Kavitha Dyeings,
1/5-261, Anthiyur Road,
Kadayampatty (PO), Bhavani (TK),
Erode District.

... Petitioner in W.P.No.41824 of 2016

K.Subramanian,

Prop.Tvl.Kavitha Dyeings,
1/5-261, Anthiyur Road,
Kadayampatty (PO), Bhavani (TK),
Erode District.

... Petitioner in W.P.Nos.41824 & 41825 of 2016

vs.

The Assistant Commissioner (CT),
Bhavani Assessment Circle,
Bhavani, Erode District.

... Respondents all W.Ps.

Prayer in W.P.No.41821 of 2016: Writ Petition is filed under Article 226 of the Constitution of India, writ of Certiorari, to call for the records of the respondent in her proceedings in TNGST No.2941706/2006-07 dated 20.4.2016 and quash the same. (AG Audit/ST/2611415/AB10)

Prayer in W.P.No.41822 of 2016: Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorari, to call for the records of the respondent in her proceedings in TNGST No.2942304/2006-07 dated 29.03.2016 (AG Audit/ST/2611415/AB10) and quash the same.

Prayer in W.P.No.41823 of 2016: Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorari, to call for the records of the respondent in her proceedings in TNGST No.2942561/2006-07 dated 29.03.2016 (AG Audit/ST/2611415/AB10) and quash the same.

Prayer in W.P.No.41824 of 2016: Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorari, to call for the records of the respondent in her proceedings in TNGST No.2941129/2006-07 dated 29.03.2016 (AG Audit/ST/2611415/AB107) and quash the same.

Prayer in W.P.No.41825 of 2016: Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorari, to call for the records of the respondent in her proceedings in TNGST No.33712941129/2012-13 dated 11.4.2016 (AG Audit/ST/2611415/BB16) and quash the same.

For Petitioners : Mr.S.Ramanathan
(in all W.ps)

For Respondents : Mr.R.Swarnavel
(in all W.Ps) Government Advocate

WEB COPY COMMON ORDER

By this common order, all the above writ petitions are being disposed.

2.The petitioners are engaged in dying and processing of yarn on labour basis. Assessments were completed for the respective petitioners. These assessment orders were sought to be reopened and therefore notices were issued to them.

3.The respective petitioners claim that their claim that their sales tax practioner filed replies to the respective revision notices which were also duly acknowledged by the office of the respondent. However, without considering

the same and without following the principles of natural justice by calling upon the petitioners to appear for personal hearing, the impugned orders have been passed. The learned counsel for the petitioners has shown acknowledgements given by the office of the respondents. There is no reply to this fact from the respondent.

4. Since the impugned orders have been passed in violation in principles of natural justice and without considering the replies filed by the respective petitioners to the respective revision notices, I am inclined to quash the impugned orders and remit the case back to the respondent, to pass speaking orders in accordance with law, within a period of three months from date of receipt of a copy of this order. Needless to state that the petitioners shall be heard in person or through their authorised representatives before passing orders.

5. These writ petitions are allowed by way of remand. No cost. Consequently, connected Miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

Jas

To

The Assistant Commissioner (CT),
Bhavani Assessment Circle,
Bhavani, Erode District.

सत्यमेव जयते

+1cc to Mr.S.Ramanathan, Advocate, S.R.No. 6883

+1cc to the Special Government Pleader(Taxes), S.R.No. 7734

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W.P.Nos.41821 to 41825 of 2016
and W.M.P.Nos.35785 to 35794 of 2016

RLD(CO)
GN(06/08/2020)