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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 27.08.2020
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.303 of 2020
and
W.M.P.(MD)No.214 of 2020

M/s.Shri Ramalinga Textiles (Aruppukottai) Pvt. Ltd.,
Represented by its authorized Signatory A.Arumugam,
No.1, Sayalkudi Road, Kulasekaranallur,
Savvaspuram, Aruppukottai. ... Petitioner

Vs.

The State Tax Officer (Inspection Cell),
Commercial Tax Building,
Virudhunagar,
Tirunelveli Division. ... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in relation to GSTIN 33ABACS0209D1Z4/2018-2019, dated 11.10.2019 on the file of the respondent and to quash the same arbitrary and against the principles of natural justice and direct the respondent to pass an order after hearing the petition each defects.

For Petitioner : Mr.S.Karunakar
For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent. This Court also heard Thiru.D.Murugan, Assessing Officer.

2.Though the petitioner had raised very many grounds challenging the impugned order, the petitioner's counsel confined to one ground alone. He would point out that even though the personal hearing notice was issued and the petitioner had sent their representatives on the said date, no enquiry was conducted on the ground that the person who appeared was not an authorised representative.

3.In fact, this assertion made by the petitioner is not controverted by the respondent also. In the impugned order also, the version projected by the petitioner has been confirmed.

4. I am of the view that assessing officer need not have been so technical. The person who appeared before him asserted that he was an authorised representative. The respondent could have taken a statement in that regard and conducted the enquiry as per the

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settled procedure. Not doing so, in my view, vitiates the impugned order. Therefore, on this sole ground, the impugned order is quashed. The Writ Petition is allowed. The matter is remitted to the file of the respondent.

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5.The learned counsel on either side agree that the personal hearing can be held on 03.09.2020 at 11.00 a.m., in the office of the respondent. I made it clear to the petitioner's counsel that the petitioner will not receive any personal hearing notice to appear on the said date i.e., 03.09.2020 at 11.00 a.m. The petitioner will have to send their authorised representative. The petitioner will also send a letter of authorisation. On the said date, the respondent will conduct personal hearing and enquiry. Thereafter, it is open to the respondent to pass order as he deems fit. I make it clear that I have not gone into the merits of the matter. The order impugned in this Writ Petition has been quashed only on a technical ground. The Writ Petition is allowed on these terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AD II)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The State Tax Officer (Inspection Cell),
Commercial Tax Building,
Virudhunagar,
Tirunelveli Division.

+1 CC to M/s.S. KARUNAKAR, Advocate (SR-15180[F] dated 28/08/2020)
+1 CC to M/s.GP (SR-15310[F] dated 28/08/2020)

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