



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.08.2020

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WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.8567 of 2020

and

W.M.P.(MD)No.7931 of 2020

M/s.Paapa Builders Ltd.,
Rep. by its Director R.Subburaj,
Plot No.385, Anna Nagar Main Road, Madurai. ... Petitioner
Vs.

The Assistant Commissioner (ST)
Tallakulam Assessment Circle,
Now known as Madurai Rural East Assessment Circle,
Commercial Tax Building, Madurai. ... 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 TIN 33094883992/2013-14 dated 11.02.2015 and consequential distraint notice in TIN 33094883992/2013-14 dated 19.06.2020 and quash both the same as illegal, arbitrary, in violation of the principles of natural justice and violation of Rule 8(5)(d) of the Tamilnadu Value Added Tax Rules 2006 and direct the respondent to pass assessment order afresh after affording an opportunity of being heard to the petitioner by considering the circular issued by the Commissioner of Commercial Taxes, Chennai in Circular No.54/2014 Ref.No.D3/34875/2014 dated 14.11.2014.

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

O R D E R

Heard the learned counsel on either side.

2.The petitioner challenges the impugned order primarily on the ground that he was not granted an opportunity of personal hearing. This factual assertion is not disputed by the respondent. Therefore, on this sole ground, the order impugned in the Writ Petition is quashed. The matter is remitted to the file of the respondent and pass orders afresh in accordance with law. This order has been set aside only on a technical ground and the merits of the matter are left open.



3.The Writ Petition is allowed on these terms. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

tsg

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 Assistant Commissioner (ST)
Tallakulam Assessment Circle,
Now known as Madurai Rural East Assessment Circle,
Commercial Tax Building,
Madurai

+1 CC to Mr.S. KARUNAKAR, Advocate (SR-13535[F] dated 03/08/2020)

W.P. (MD)No.8567 of 2020

03.08.2020

VB (07.08.2020) 2P 3C