



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.09.2020

CORAM

THE HONOURABLE **MR.JUSTICE G.R.SWAMINATHAN**

W.P. (MD)Nos.11125, 11127 11129 & 11130 of 2020

and

W.M.P. (MD)Nos.9741, 9742, 9743, 9745 of 2020

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Tvl.Sagayarani Medicals,  
Represented by its Proprietor,  
S.Louis Raja, aged about 51 years,  
S/o.Santhiyagu,  
No.3863, Madurai-Thondi Road,  
Kalayarkoil,  
Sivagangai District-630 551.

...Petitioner in all W.Ps.

Vs.

1.The Commissioner of Commercial Taxes,  
O/o The Principal and Special Commissioner of  
Commercial Taxes,  
Ezhilagam,  
Chepauk,  
Chennai-600 005.

2.The Assistant Commissioner (ST),  
Sivagangai Assessment Circle,  
Commercial Taxes Office,  
No.3, Oversupillai Street,  
Sivagangai-630 561.

... Respondents in all W.Ps.

**Common Prayer:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN/33595402182/2012-13, 2013-14, 2014-15, 2015-16 dated 13.05.2019 and quash the same.

For Petitioner  
(in all W.Ps.)

: Mr.B.Rooban

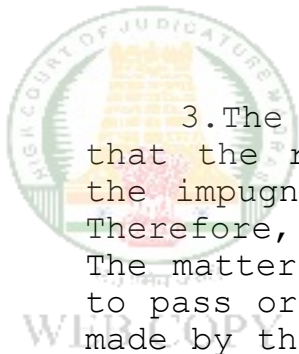
For Respondent  
(in all W.Ps.)

: Mrs.J.Padmavathi Devi,  
Special Government Pleader.

**COMMON ORDER**

Heard the learned counsel appearing on either side.

2.This Court while entertaining these writ petitions put the petitioner on terms. It is stated that the condition imposed by this Court had since been complied with.



3.The ground on which these writ petitions have been filed is that the respondent has not given personal hearing before passing the impugned orders. It is seen that this contention is correct. Therefore, on that sole ground, the orders impugned are quashed. The matters are remitted back to the file of the second respondent to pass orders afresh, in accordance with law. The payment already made by the petitioner will abide by the outcome of the proceedings now remitted to the file of the second respondent.

4.The writ petitions stand allowed, on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (P&A)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

gns

**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**

- 1.The Commissioner of Commercial Taxes,  
O/o The Principal and Special Commissioner of  
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+1 CC to M/s.B. ROOBAN, Advocate ( SR-18415[F] dated 30/09/2020 )

+1 CC to M/s.SPL GP ( SR-18494[F] dated 30/09/2020 )

W.P. (MD)Nos.11125, 11127,  
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SRK(CO)

KB(12.10.2020) 2P 5C

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