



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19543 of 2021
and
W.M.P.No.20827 of 2021

(Through Video Conferencing)

M/s.Mercy Hardwares,
Represented by its Proprietor,
R.Ganesan,
1/202, Kumbakonam Chennai Main Road,
Meensurutti-612 903,
Udayarpalayam Taluk,
Ariyalur District.

... Petitioner

Vs

The Assistant Commissioner (ST) (FAC),
Ariyal;ur Assessment Circle,
Jayamkondam Road, Walajah Nagaram,
Ariyalur-621 704.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the Respondent in TIN 33763623157/2016-2017 dated 10.12.2020 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.Soundara Rajan

For Respondent : Mr.D.Ravichander
Government Counsel

ORDER

This Writ Petition has been filed to issue a Writ of Certiorari, to call for the records of the Respondent in TIN 33763623157/2016-2017 dated 10.12.2020 and quash the same as illegal, arbitrary and against the principles of natural justice.

2. This writ petition is disposed without expressing any



opinion on merits. The respondent has passed the impugned revision order in TIN 33763623157/2016-2017 dated 10.12.2020, without giving opportunity of hearing the petitioner. The petitioner was issued notice dated 08.10.2020 to which, the petitioner has also replied on 16.10.2020. It was received by the office of the respondent on 27.10.2020. Thereafter, the impugned order dated 10.12.2020 has been passed by the respondent. Though the order deals with the case on merits it is noticed that the petitioner was not given any opportunity of personal hearing though notice dated 08.10.2020 specifically states that the petitioner will be given opportunity of personal hearing.

3. Considering the same, this Writ Petition is allowed and the impugned order of the respondent in TIN 33763623157/2016-2017 dated 10.12.2020 stands quashed and the case is remitted back to the respondent for passing a fresh speaking order, after hearing the petitioner. This exercise should be done by the respondent within a period of two months from the date of receipt of a copy of this order. The petitioner shall be heard either in person or through Video Conferencing. Opportunity is given to the petitioner to file subsequent reply with the written submission. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

ssn

To

The Assistant Commissioner (ST) (FAC),
Ariyalur Assessment Circle,
Jayamkondam Road, Walajah Nagaram,
Ariyalur-621 704.

+1cc to M/s.K.Soundararajan, Advocate, S.R.No.57986

+1cc to the Special Government Pleader (Tax), S.R.No.58353

W.P.No.19543 of 2021

and

W.M.P.No.20827 of 2021

NK (CO)
SU (08/12/2021)