

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 8505 of 2017

and

W.M.P. No. 9293 of 2017

M/s.Grace Infrastructure Private Limited,
Represented by its Director,
RS.No.31/4, Tindivanam Road,
Tiruchitrambalam, Vanur,
Tindivnam District - 605 111.

... Petitioner

Vs

1. The Commercial Tax Officer (Main) Tindivanam,
Commercial Tax Department,
23-B, Rajaji Road,
Tindivnam.

2. The Commercial Tax Officer,
Nagercoil (Rural) Assessment Circle,
Commercial Tax Department,
No.131, Mead Street,
Nagercoil - 629 001.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the First Respondent in the impugned Order in TIN/33456124230/2011-12 dated 27.02.2017, quash the same as it is passed without considering the order passed by the Second Respondent on the very same issue and also in violation of the Principles of natural justice.

For Petitioner : Mr.V.S.Manoj

For Respondents : Mr.R.Swarnavel

Government Advocate

ORDER

Though this case was argued on merits, I am of the view that this case can be disposed on a short point on the ground that the impugned order has been passed without following the Principles of Natural Justice.

2. It is the case of the petitioner that the petitioner was originally within the jurisdiction of the 2nd respondent/Commercial Tax Officer, Nagercoil and that the 2nd respondent/Commercial Tax Officer, Nagercoil has also passed order on 09.01.2017, against which, an appeal of the petitioner

is pending before the Appellate Deputy Commissioner.

3. It is submitted that the impugned Show Cause Notice was issued by the 1st respondent/Commercial Tax Officer, Tindivanam after the petitioner came under the purview of the 1st respondent/Commercial Tax Officer, Tindivanam who issued Pre-revision notice on 12.03.2014, which the petitioner also replied by a reply dated 26.03.2014. The 1st respondent/Commercial Tax Officer, Tindivanam has however passed the impugned order dated 27.02.2017 and has called upon the petitioner for a personal hearing.

4. As the impugned order has been passed in violation of Principles of Natural Justice, I am inclined to quash the impugned order and remit the case back to the 1st respondent, to pass speaking order after considering the submissions of the petitioner in their reply dated 26.03.2014 in the background of the appeal filed by the petitioner against the order dated 09.01.2017 purportedly passed by the 2nd respondent/Commercial Tax Officer, Nagercoil.

5. In the result, the impugned order passed by the 1st respondent/Commercial Tax Officer, Tindivanam is hereby quashed and the case is remitted back to the 1st respondent/Commercial Tax Officer, Tindivanam, to pass speaking order within a period of three months from the date of receipt of a copy of this order, in accordance with law.

6. Since there are subsequent event which may also have bearing on the proceedings, the petitioner is directed to file an additional representation before the 1st respondent/Commercial Tax Officer, Tindivanam within a period of one month from the date of receipt of a copy of this order.

7. This Writ Petition stands disposed of with the above observations and directions. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS VII)

/TRUE COPY/

Sub-Assistant Registrar

arb

To

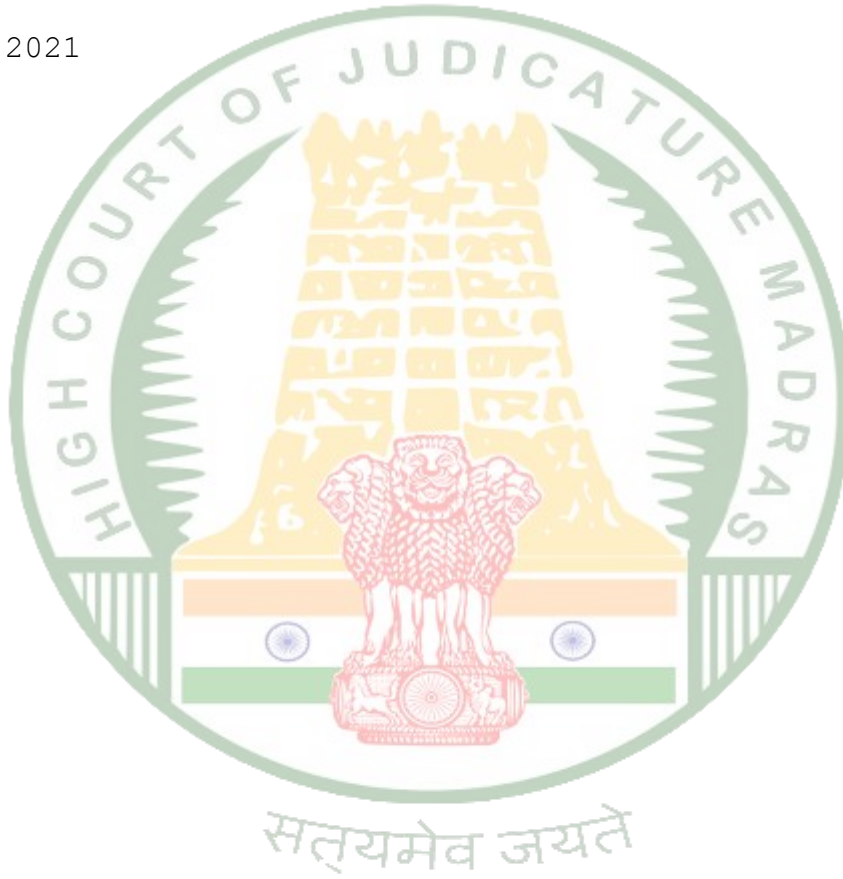
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+1CC TO M/S.SPECIAL GOVERNMENT PLEADER, SR.NO. 19598

W.P. No. 8505 of 2017
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PMK (CO)
KKN 28.04.2021



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