



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.01.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)Nos.2351 to 2355 of 2011 and

W.M.P. (MD)Nos.1,1,1,1 &1 of 2011

M/s.Sathya Bala Auto Power
Bikes (Pvt.) Ltd.,
Rajapalayam.

... Petitioner in all petitions

Vs.

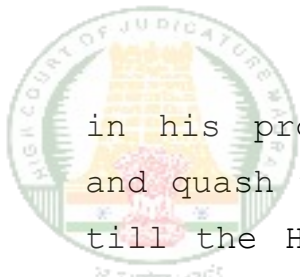
The Assistant Commissioner
(C.T.)-II (F.A.C.),
Rajapalayam.

... Respondent in all petitions

Prayer in W.P. (MD)No.2351 of 2011 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings No.TNGST No.6062403/2000-2001 dated 30.11.2010 and quash the same and further direct the respondent not to proceed till the Hon'ble Supreme Court decide the legality of the levy of Entry Tax.

Prayer in W.P. (MD)No.2352 of 2011 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings No.TNGST No.6062403/2001-2002 dated 30.11.2010 and quash the same and further direct the respondent not to proceed till the Hon'ble Supreme Court decide the legality of the levy of Entry Tax.

Prayer in W.P. (MD)No.2353 of 2011 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent



in his proceedings No.TNGST No.6062403/2002-2003 dated 30.11.2010 and quash the same and further direct the respondent not to proceed till the Hon'ble Supreme Court decide the legality of the levy of Entry Tax.

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Prayer in W.P.(MD)No.2354 of 2011 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings No.TNGST No.6062403/2003-2004 dated 30.11.2010 and quash the same and further direct the respondent not to proceed till the Hon'ble Supreme Court decide the legality of the levy of Entry Tax.

Prayer in W.P.(MD)No.2355 of 2011 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings No.TNGST No.6062403/2004-2005 dated 30.11.2010 and quash the same and further direct the respondent not to proceed till the Hon'ble Supreme Court decide the legality of the levy of Entry Tax.

(in all W.Ps.)

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.Dayalan,
Government Advocate.

* * *

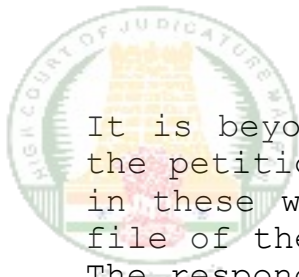
C O M M O N O R D E R

Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

2. There are five petitions to be disposed of, since they pertain to five different assessment orders. But all relate to the payment of Entry Tax. The respondent issued five pre-revision notices and proceeded to pass the impugned orders.

3. The primary contention urged by the learned counsel appearing for the petitioner is that no personal hearing was afforded to the petitioner before passing the impugned orders. The petitioner alleges that the respondent failed to provide the opportunity to the petitioner before passing the impugned order.

4. I called upon the learned Government Advocate to produce the copy of the personal hearing notice issued by the respondent. Though in the impugned orders several notices are referred to, they were issued calling upon the petitioner to furnish their objections.



It is beyond dispute that the personal hearing was not afforded to the petitioner. Therefore, on this sole ground, the orders impugned in these writ petitions are quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. The respondent will issue one more personal hearing notice and after hearing the petitioner, dispose of the matter.

5. I make it clear that I have not gone into the merits of the matter.

6. These writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

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 Assistant Commissioner
(C.T.)-II (F.A.C.),
Rajapalayam.

+1 CC to M/s.SPL GP (SR-2207[F] dated 27/01/2021)

W.P. (MD) Nos.2351 to 2355 of 2011
25.01.2021

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MJ (CO)

KK(03.02.2021) 3P 3C