BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.03.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.4915 & 4921 of 2021 and
W.M.P.(MD)Nos.3995 & 3997 of 2021

Tvl. Annamalaiyar Timbers,
Rep. by its Proprietrix:R.Bhuvaneswari,
No.40/B-1, Sevalpatti South Street,
Rajapalayam, Virudhunagar District. ... Petitioner in both petitions

Vs.

The State Tax Officer(Inspection Cell),
Virudhunagar,
Tirunelveli Division. ... Respondent in both petitions

Prayer in W.P.(MD)No.4915 of 2021: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent herein in No.33BMGPB8817B1ZI/2019-20(Case ID No.TVL-027-20200213) dated 07.11.2020 quash the same as illegal, invalid and violative of the principles of natural justice and further direct the respondent to pass orders afresh after furnishing the copies of the entire records that are all relied on for the assessment and after verifying the petitioner's books of accounts and thereafter giving an opportunity to the petitioner to file their objections and thereafter affording a personal hearing to the petitioner to put forth their case.

Prayer in W.P.(MD)No.4921 of 2021: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent herein in No.33BMGPB8817B1ZI/2018-19(Case ID No.TVL-027-20200213) dated 07.11.2020 quash the same as illegal, invalid and violative of the principles of natural justice and further direct the respondent to pass orders afresh after furnishing the copies of the entire records that are all relied on for the assessment and after verifying the petitioner's books of accounts and thereafter giving an opportunity to the petitioner to file their objections and thereafter affording a personal hearing to the petitioner to put forth their case.

(in both W.Ps.)
For Petitioner : Mr.R.Murali,
for Mr.M.Natarajan.

For Respondents : Mr.G.Arjunan,
Government Advocate.

* * *

COMMON ORDER

Heard the learned counsel on either side.

2. With the consent of the learned counsel on either side, these writ petitions are taken up for final disposal at the stage of admission itself.

3. The petitioner is an assessee registered with the respondent. The respondent passed the adverse orders against the petitioner on 07.11.2020. The assessment order passed in respect of the assessment year 2017-18 was set aside by me on 03.02.2021 in W.P.(MD)No.936 of 2021 and the matter was remitted to the file of the respondent. The cases on hand are absolutely identical.

4. Therefore, the impugned orders cannot be sustained. The orders impugned in these writ petitions are quashed and the matter is remitted to the file of the respondent to pass orders afresh in accordance with law. The petitioner is given four more weeks to offer his objections. The respondent is directed to facilitate the service of photo copies of the documents seized from the petitioner herein. This shall be done within a period of two weeks from the date of receipt of a copy of this order. After the petitioner offers his additional objections and furnishes his documents in support of explanation, the respondent will independently consider the same. If the respondent is not satisfied, he will issue personal hearing notice and thereafter, pass orders in accordance with law. The petitioner's counsel on instructions gives an undertaking that the petitioner will definitely cooperate with the enquiry and not adopt any dragging on tactics.

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

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PMU

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 State Tax Officer(Inspection Cell),
Virudhunagar,
Tirunelveli Division.

+2 CC to M/s.M.NATARAJAN, Advocate (SR-10017 & 10018[F] dated 10/03/2021)

+1 CC to M/s.SPL GP (SR-10148, 10149[F] dated 10/03/2021)

W.P.(MD)Nos.4915 & 4921 of 2021
09.03.2021

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