



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.4732 of 2021

and

WMP(MD)No.3843 of 2021

Tvl.Balamurugan Motors,
Rep.by its Proprietor,
M.Ramamoorthy

... Petitioner

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),
Thirupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN : 33116233057/2016-17 dated 16.12.2020 and quash the same.

For Petitioner : Mr.B.Rooban
for Mr.R.Veeramanikandan
For Respondents : Mr.G.Arjunan, Government Advocate

O R D E R

With the consent of the learned counsel on either side, the writ petition is taken up for final hearing at the stage of admission itself.

2.The primary ground on which the petitioner challenges the impugned order is that even though the petitioner had given their reply, the same was not taken note of. In support of the claim that the reply was personally handed over in the office of the second respondent, acknowledgement was issued by the despatch clerk has been enclosed. Initially, the stand of the respondent was that the



acknowledgement does not appear to be genuine. The matter was therefore passed over to verify the same. In the evening, it is stated that the proof filed by the petitioner is very much genuine.

3. Since the second respondent has passed the order without taking note of the reply given by the petitioner and since personal hearing was not given, the order impugned in the writ petition is quashed and the matter is remitted to the file of the second respondent to pass orders afresh in accordance with law within a period of four weeks from the date of receipt of copy of this order. The writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar (CS)

skm

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 Commercial Taxes,

Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner (ST),

Thirupparankundram Assessment Circle,

Commercial Taxes Complex, Dr. Thangaraj Salai,

Madurai - 625 020.

+1 CC to M/s. SPL GP (SR-10560[F] dated 11/03/2021)

+1 CC to M/s. B. ROOBAN, Advocate (SR-10643[F] dated 12/03/2021)

W.P. (MD) No. 4732 of 2021

and

WMP (MD) No. 3843 of 2021

10.03.2021

RK (23.04.2021) 2P 5C