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)No.4679 of 2021
and
W.M.P.(MD)No.3794 of 2021

S.Nallathambi,
Contractor,
Plot No.272, 4th Cross,
Philomina Nagar,
Najikottai Raod,
Thanjavur – 613 006. ... Petitioner

Vs.

The State Tax Officer,
Thanjavur – I Assessment Circle,
C.T. Buildings,
Sachidananda Mooppanar Road,
Thanjavur. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33846276451/2015-16 dated 14.12.2020 and quash the same as illegal, arbitrary, against the provisions of the Act and also against the principles of natural justice.

For Petitioner : Mr.K.Soundararajan
For Respondent : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel for the writ petitioner and the learned Government Advocate for the respondent. With their consent, the writ petition is taken up for final disposal.

2.The petitioner is an assessee registered with the respondent. The case on hand pertains to the assessment year 2015-2016. Noticing some discrepancies, the respondent issued revision notice dated 07.10.2020. The petitioner did not submit his objections in time. Therefore, the respondent passed the impugned order dated 14.12.2020 levying tax and penalty on the petitioner. The same is questioned in this writ petition.

3.The learned counsel for the petitioner submitted that even though he might not have filed the objections within 15 days as stipulated in the revision notice dated 07.10.2020, the petitioner did offer his objections in writing on 16.11.2020 and again on 14.12.2020. He also would state that along with his objections dated 14.12.2020, he had also enclosed Form WW report together with demand draft for a sum of Rs.75,872/-. But the impugned order came to be passed on 14.12.2020.

4.I cannot fault the conduct of the respondent. However it is seen that personal hearing notice was not granted. In the revision notice itself, the respondent has informed the petitioner that if he wants, he can avail the personal hearing.

5.It is well settled that offer to grant personal hearing in the pre-revision notice itself is not sufficient compliance of the principles of natural justice. Only after receiving the objections of the assessee, the question of granting personal hearing will arise. For this procedural deficiency, the order impugned in the writ petition is quashed. The writ petition is allowed. This Court had the benefit hearing the respondent through video conferencing. It is stated that the respondent is ready to give personal hearing to the petitioner on 15.03.2021 at 11.00 am in her office. The petitioner will not receive any personal hearing notice. The petitioner is directed to appear before the respondent on 15.03.2021 at 11.00 am in her office either by himself or through his authorised representative. The petitioner can produce the relevant records also. The petitioner can also file his consolidated explanation. The respondent will hear the petitioner and thereafter pass orders in accordance with law. I make it clear that I have not gone into the merits of the matter. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-I)

// 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 State Tax Officer,
Thanjavur - I Assessment Circle,
C.T. Buildings,
Sachidananda Mooppanar Road,
Thanjavur.

+1 CC to M/s.SPL GP (SR-10141[F] dated 10/03/2021)

W.P(MD)No.4679 of 2021
09.03.2021

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