



WEB COPY

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W.P.(MD)NO.5639 OF 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.04.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 5639 of 2021 and

W.M.P. (MD) No. 4473 of 2021

M. Palanikumar

... Petitioner

Vs.

The Assistant Commissioner (ST),
Thirupparankundram Assessment Circle,
Madurai - 20.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records pertaining to the impugned order passed by the respondent in TIN No. 33916231647/2012-13 dated 07.12.2020 and quash the same.

For Petitioner : Mr. R. Aravindan

For Respondent : Mr. J. Padmavathi Devi,
Special Government Pleader.

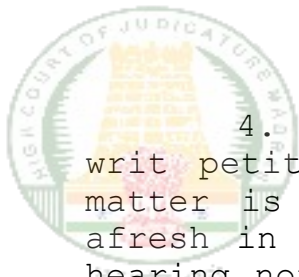
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O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

2. The petitioner is an assessee registered with the respondent. The case on hand pertains to the assessment year 2012-13. The petitioner is a 'A' Grade Contractor who works for the various Government departments. The specific stand of the petitioner is that when the petitioner was disbursed with the contract bill amount, TDS was deducted and remitted to the respondent's account. However, the petitioner was issued with pre-revision notice dated 09.08.2019. The petitioner submitted his reply dated 18.11.2019. Thereafter, the impugned order came to be passed.

3. The petitioner's counsel states that even without affording an opportunity of personal hearing, the impugned order came to be passed. In the affidavit filed in support of this writ petition, it is stated that the petitioner did not avail the opportunity of personal hearing. It is for the authority to issue formal personal hearing notice to the assessee. In the case on hand, from the impugned order I am unable to note that any such notice was issued. Therefore, the impugned order is clearly vitiated.



4. Therefore, on this sole ground the order impugned in this writ petition is quashed. This writ petition stands allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. The respondent shall issue personal hearing notice to the petitioner. The petitioner can make available all the relevant documents including TDS certificates issued by the respective Government departments. The respondent shall verify the same. Thereafter, the respondent shall pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is 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 Assistant Commissioner(ST),
Thirupparankundram Assessment Circle,
Madurai - 20.

W.P. (MD) No. 5639 of 2021

01.04.2021

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