BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.02.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.122, 123, 124, 125 and 126 of 2019
and
W.M.P.(MD)Nos.95,96, 97, 98 and 99 of 2019

M/s.Arun Motors,
Rep. by its Propritrix,
G.Pavunvellammal ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT)(FAC),
Theni I Assessment Circle,
Commercial Taxes Buildings,
Theni. ... Respondent in all W.Ps

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33645121388/2012-13, 2013-14, 2014-15, 2015-16 and 2015-16, respectively dated 22.10.2018 passed by the respondent and quash the same as arbitrary and illegal and direct the respondent to consider the representation dated 24.09.2018 afresh after affording an opportunity of personal hearing to submit their records.

For Petitioner (all WPs)	:	Mr.S.Karunakar
For Respondent (all WPs)	:	Mr.S.Dhayalan, Government Advocate.

COMMON ORDER

Heard the learned counsel on either side.

2.Though the writ petitions are five in number, the petitioner in all the writ petitions is one and the same. The assessment years alone are different. Though very many contentions have been urged on either side, I am of the view that it is not necessary to go into the same. The orders impugned in these writ petitions are liable to be quashed on the sole ground that personal hearing was not afforded to the petitioner herein. If personal hearing is not afforded even if reply is not given, still final order is vitiated as held in

G.V.Cotton Mills (P) Ltd., Vs. Assistant Commissioner (CT), Avarampalayam Assessment Circle, Coimbatore), dated 16.03.2018 in W.A.Nos.234 to 240 of 2015. The petitioner in paragraph 6 of the affidavit had specifically alleged that the impugned orders were passed without affording an opportunity of personal hearing. Though counter affidavit has been filed, this point has not at all been dealt with. In the impugned orders also there is not statement that personal hearing was given. Therefore, I am of the view that this point has been convincingly established. The orders impugned in these writ petitions are set aside and these writ petitions are allowed. The matters are remitted to the file of the respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(RTI)

// 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 (CT)(FAC),
Theni I Assessment Circle,
Commercial Taxes Buildings,
Theni.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-7823[F] dated 01/03/2021)
+1 CC to M/s.SPL GP (SR-7849[F] dated 01/03/2021)

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SSS(CO)
TR(08.04.2021) 2P 4C