



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.127 to 132 of 2019 and

W.M.P. (MD)Nos.100 to 105 of 2019

WEB COPY

M/s.Thangaraj General Store,
Rep. by its Proprietrix T.Thangamani,
No.51, Thiru.Vi.Ka.Road,
Karur.

... Petitioner
in all petitions

Vs.

The Assistant Commissioner(ST),
Karur (South) Assessment Circle,
Commercial Tax Building,
Karur.

... Respondent
in all petitions

Prayer in W.P.(MD)No.127 of 2019: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33513682222/2010-11 dated 15.10.2018 and to quash the same as illegal, arbitrary and against the principles laid down in the Judgments of this Court reported in (2017) 99 VST 341(Mad) in the case of Assistant Commissioner(CT) Vs. M/s.Infiniti Wholesale Ltd., and (2017) 99 VST 343 (Mad) in the case of M/s.JKM Graphics Solutions Pvt. Ltd. and pass an order afresh after affording an opportunity of personal hearing.

Prayer in W.P.(MD)No.128 of 2019: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33513682222/2011-12 dated 15.10.2018 and to quash the same as illegal, arbitrary and against the principles laid down in the Judgments of this Court reported in (2017) 99 VST 341(Mad) in the case of Assistant Commissioner(CT) Vs. M/s.Infiniti Wholesale Ltd., and (2017) 99 VST 343 (Mad) in the case of M/s.JKM Graphics Solutions Pvt. Ltd. and pass an order afresh after affording an opportunity of personal hearing.

Prayer in W.P.(MD)No.129 of 2019: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33513682222/2012-13 dated 15.10.2018 and to quash the same as illegal, arbitrary and against the principles laid down in the Judgments of this Court reported in (2017) 99 VST 341(Mad) in the case of Assistant Commissioner(CT) Vs. M/s.Infiniti Wholesale Ltd., and (2017) 99 VST 343 (Mad) in the case of M/s.JKM Graphics



Solutions Pvt. Ltd. and pass an order afresh after affording an opportunity of personal hearing.

Prayer in W.P.(MD)No.130 of 2019: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33513682222/2013-14 dated 15.10.2018 and to quash the same as illegal, arbitrary and against the principles laid down in the Judgments of this Court reported in (2017) 99 VST 341(Mad) in the case of Assistant Commissioner(CT) Vs. M/s.Infiniti Wholesale Ltd., and (2017) 99 VST 343 (Mad) in the case of M/s.JKM Graphics Solutions Pvt. Ltd. and pass an order afresh after affording an opportunity of personal hearing.

Prayer in W.P.(MD)No.131 of 2019: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33513682222/2014-15 dated 15.10.2018 and to quash the same as illegal, arbitrary and against the principles laid down in the Judgments of this Court reported in (2017) 99 VST 341(Mad) in the case of Assistant Commissioner(CT) Vs. M/s.Infiniti Wholesale Ltd., and (2017) 99 VST 343 (Mad) in the case of M/s.JKM Graphics Solutions Pvt. Ltd. and pass an order afresh after affording an opportunity of personal hearing.

Prayer in W.P.(MD)No.132 of 2019: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33513682222/2015-16 dated 15.10.2018 and to quash the same as illegal, arbitrary and against the principles laid down in the Judgments of this Court reported in (2017) 99 VST 341(Mad) in the case of Assistant Commissioner(CT) Vs. M/s.Infiniti Wholesale Ltd., and (2017) 99 VST 343 (Mad) in the case of M/s.JKM Graphics Solutions Pvt. Ltd. and pass an order afresh after affording an opportunity of personal hearing.

(in all W.Ps.)

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.S.Dhayalan,
Government Advocate.

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C O M M O N O R D E R

Heard the learned counsel on either side.

2. The assessment officer is also present through Video Conferencing.



3. Though the writ petitions are six in number, the petitioner is one and the same. The assessment years alone are different. They are ranging from 2010-11 to 2015-16. The assessment officer complied with the principles of natural justice and the impugned orders cannot be faulted on that ground. But it is seen that the case of the respondent rests on mismatch. The discrepancies were noticed based on the particulars found in the website maintained by the department. In JKM Graphics Solutions P. Ltd., V. C.T.O.(Mad) reported in (2017) 99 VST 343(Mad), it has been held that in such cases, enquiry must be conducted with the other end dealers. That procedure was not followed.

4. Therefore, on this sole ground, the orders impugned in these writ petitions are quashed. These writ petitions are allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law, after following the procedure laid down in JKM Graphics Solutions P. Ltd., V. C.T.O.(Mad) reported in (2017) 99 VST 343(Mad). 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 Assistant Commissioner(ST),
Karur (South) Assessment Circle,
Commercial Tax Building,
Karur.

+1 CC to Mr.S.KARUNAKAR, Advocate (SR-7822[F] dated 01/03/2021)
+1 CC to SPL GP (SR-7896[F] dated 01/03/2021)

W.P.(MD)Nos.127 to 132 of 2019
26.02.2021