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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 23.02.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)Nos.530 to 532 of 2019 and
W.M.P.(MD)Nos.437 to 439 of 2019

M/s. The Chennai Computers,
Rep. by its Proprietor Palaiya,
No.1/9, West Masi Veethi,
Tenkasi – 627 811,
Tirunelveli District. ... Petitioner in all petitions

Vs.

The State Tax Officer,
Tenkasi Assessment Circle,
Tenkasi - (C) ... Respondent in all petitions

Prayer in W.P.(MD)No.530 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 of the respondent in TIN NO.33565683741/2013-14 and quash the order dated 25.04.2018 as it is unlawful and in violation of the principles of natural justice and further direct the respondent to consider the objections in all perspective on its merits.

Prayer in W.P.(MD)No.531 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 of the respondent in TIN NO.33565683741/2014-15 and quash the order dated 17.01.2018 as it is passed against law and further direct the respondent to afford an opportunity for personal hearing and pass appropriate orders in accordance with law.

Prayer in W.P.(MD)No.532 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 of the respondent in TIN NO.33565683741/2015-16 and quash the order dated 24.01.2018 as it is passed against law and further direct the respondent to afford an opportunity for personal hearing and pass appropriate orders in accordance with law.

(in all W.Ps.)
For Petitioner : Mr.A.Satheesh Murugan,
for Mr.R.D.Ganesan.

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

* * *

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C O M M O N O R D E R

Heard the learned counsel on either side.

2. Though the writ petitions are three in number, the petitioner is one and the same. The assessment years alone are different. The common contention urged in all the three writ petitions is that the petitioner was not given any personal hearing. When I wanted to know from the respondent as to whether personal hearing was given, it is brought to my notice that no separate notice was given in this regard. An opportunity of personal hearing was afforded to the petitioner herein in the pre-revision notice itself.

3. I am unable to accept the said contention. It has been held time and again that only if the respondent is not satisfied with the explanation given by the assessee, the question of affording an opportunity of personal hearing would arise. The authority cannot include affording the opportunity of personal hearing to the petitioner herein, even while issuing pre-revision notice.

4. Therefore, on this sole ground, the orders impugned in these writ petitions are quashed. The matter is remitted to the file of the respondent. The petitioner is granted two weeks time to give reply in all three cases. Such replies will be examined by the assessing authority. If the authority is not satisfied with the stand taken by the petitioner, an opportunity of personal hearing will be afforded thereafter and then final orders will be passed on merits and in accordance with law.

5. These writ petitions are allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// 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

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correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The State Tax Officer,
Tenkasi Assessment Circle,
Tenkasi - (C)

+1 CC to M/s.SPL GP (SR-6920[F] dated 24/02/2021)

+3 CC to Mr.R.D.GANESAN, Advocate (SR-7093[F] dated 25/02/2021)

W.P.(MD)Nos.530 to 532 of 2019
23.02.2021

VB (26.03.2021) 3P 6C

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