



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.572 of 2019

and

W.M.P. (MD)No.461 of 2019

WEB COPY

M/s.Krishna Timber,
Represented by its Partner Dharmesh Kumar,
132, Palam Station Road,
Goripalayam, Madurai.

... Petitioner

-Vs-

The Commercial Tax Officer,
Chokkikulam Assessment Circle,
Madurai.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records in TIN 33455002328/2016-17, dated 19.04.2018 and quash the same as arbitrary, illegal and pass assessment order afresh in the light of the guidelines enunciated in the batch of writ petitions in the case of M/s.JKM Solutions Private Limited reported in 2017 (99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu
for Mr.S.Karunakar
For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader

ORDER

Heard the learned counsel on either side.

2.The order impugned in the writ petition is liable to be quashed for the simple reason that the personal hearing notice was not separately issued. The pre-revision notice itself contains the paragraph calling upon the petitioner to appear in person. It has been held time and again that the question of affording an opportunity of personal hearing will arise only if the assessing authority is not satisfied with the explanation of the petitioner. The pre-revision notice should not contain a notice for personal hearing also. Issuance of such a composite notice is bad in law.



3. On this sole ground, the order impugned in the writ petition is quashed. The Writ Petition is allowed. The matter is remitted to the file of the respondent. After giving an opportunity of personal hearing, the respondent shall pass order afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-)

// 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 Commercial Tax Officer,
Chokkikulam Assessment Circle,
Madurai.

W.P. (MD)No.572 of 2019
24.02.2021

TP(CO)

TR(03.05.2021) 2P 2C