BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 22.02.2021
CORAM
THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**
W.P.(MD)Nos.18248 and 18252 of 2019
and
W.M.P.(MD)Nos.14690 and 14695 of 2019

W.P.(MD)No.18248 of 2019:-

M/s.Balu Autos,
represented by its Partner,
K.B.Sidarth : Petitioner

Vs.

The Assistant Commissioner (ST), (FAC),
Thanjavur-II Assessment Circle,
C.T.Buildings,
Sachidananda Mooppanar Road,
Thanjavur. : Respondent

PRAYER :- Petition filed under Article 226 of the Constitution of India seeking a Writ of Certioarari, to call for the records of the respondent in TIN-33953825637/2012-13, dated 08.07.2019 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner :Mr.K.Soundarajan
For Respondent :Mr.S.Dhayalan
Government Advocate

W.P.(MD)No.18252 of 2019:-

M/s.Balu Autos,
represented by its Partner,
K.B.Sidarth : Petitioner

Vs.

The Assistant Commissioner (ST), (FAC),
Thanjavur-II Assessment Circle,
C.T.Buildings,
Sachidananda Mooppanar Road,
Thanjavur. : Respondent

PRAYER :- Petition filed under Article 226 of the Constitution of India seeking a Writ of Certioarari, to call for the records of the respondent in TIN-33953825637/2015-16, dated 08.07.2019 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner :Mr.K.Soundarajan
For Respondent :Mr.S.Dhayalan
Government Advocate

COMMON ORDER

Heard the learned Counsel appearing on either side.

2.Though the petitions are two in number, the petitioner in both cases is one and the same and the assessment orders alone are different.

3.The petitioner's assessments were sought to be reopened under Section 27 of the Act. The petitioner submitted their reply. According to the learned Counsel for the petitioner, the contentions projected by the petitioner found favouring the assessing officer. Since the revision proceedings under Section 27 of the Act triggered by the inspection conducted by the enforcement wing officials, the assessing authority thought it fit to send deviation proposal. In the meanwhile, there was a change and a new officer took over. The petitioner did not aware as to what happened to the deviation proposal. In any event, without hearing the petitioner, the impugned orders came to be passed.

4.Though the petitioner's Counsel raised very many contentions, I am of the view that they can be open left for the present and the orders impugned in these Writ Petitions can be quashed on the sole ground that personal hearing was not given to the petitioner. On this ground, the impugned orders are quashed and the matter is remitted to the file of the respondent to pass orders afresh in accordance with law after affording an opportunity of personal hearing to the petitioner. All the contentions of the Writ Petitioner will be open.

5.The petitioner would also point out that the case of the respondent in W.P.(MD)No.18248 of 2019 rests on the discrepancies noticed from the departmental website. Therefore, the respondents will have to necessarily following the procedure said out in ***M/s.JKM Graphics Solutions Private Limited, Chennai vs The Commercial Tax Officer, Vepery Assessment Circle, Chennai***, reported in ***2017 SCC Online Mad 669 : (2017) 99 VST 343*** (as reviewed).

6.These Writ Petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSII)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

To

The Assistant Commissioner (ST), (FAC),
Thanjavur-II Assessment Circle,
C.T.Buildings,
Sachidananda Mooppanar Road,
Thanjavur.

+2 CC to M/s.S.K.SOUNDARAJAN, Advocate (SR-6741[F] dated 23/02/2021)

+1 CC to M/s.SPL GP (SR-6706[F] dated 23/02/2021)

W.P.(MD)Nos.18248 and 18252 of 2019
22.02.2021

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