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W.P.(MD)NO.6810 OF 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.6810 of 2018 and

W.M.P.(MD)No.6521 of 2018

M/s.Fe Nerve Building,
Rep. by its Proprietor M.Balamurugan,
No.1, Madurai Road,
Kaliyammann Koil New Street,
Thiruppathur, Sivagangai District.

... Petitioner

Vs.

The Commercial Tax Officer-II,
Commercial Tax Building,
Thanjavur.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in TIN 33213825365/2016-17 dated 28.02.2018 and quash the same as illegal and against the principles of natural justice.

For Petitioner : Mr.N.Sudalai Muthu,
for Mr.S.Karunakar.

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

* * *

ORDER

Heard the learned counsel on either side.

2. The impugned order is liable to be quashed for the simple reason that personal hearing was not afforded to the petitioner herein.

3. Therefore, the order impugned in this writ petition is quashed. This writ petition stands allowed. The matter is remitted

to the respondent to pass orders afresh in accordance



with law. No costs. Consequently, connected miscellaneous petition is closed.

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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 Commercial Tax Officer-II,
Commercial Tax Building,
Thanjavur.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-9352[F] dated 08/03/2021)

W.P. (MD) No. 6810 of 2018
04.03.2021

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DKS (CO)

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