

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED: 04.03.2021****CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**W.P.(MD)No.6893 of 2018 andW.M.P.(MD)No.6621 of 2018

WEB COPY

Tvl.Raaghavendira Paper Mart,
Rep. by its Proprietor S.Chokkalingam,
D.No.38/6/7, Gandhi Road,
Sivakasi - 626 123,
Virudhunagar District.

... Petitioner

Vs.

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Department of Commercial Taxes,
Fort St. George, Beach Road,
Chennai - 600 009.
2. The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk,
Chennai - 600 005.
3. The Joint Commissioner(C.T.) Enforcement Wing,
C.T.Buildings, Reserve Line Road,
Palayamkottai, Tirunelveli.
4. The Commercial Tax Officer,
Enforcement Wing Gr.No.II,
C.T.Buildings, Satchayapuram,
Sivakasi, Virudhunagar District.
5. The State Tax Officer-II(ST),
C.T.Buildings, Satchayapuram,
Sivakasi,
Virudhunagar District.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records relating to the proceeding of the fifth respondent in TIN No.33135981234/2013-14 dated 07.03.2018(received by the petitioner on 21.03.2018) and quash the same and to direct the fifth respondent to accord a personal hearing and to furnish the copies of documents as per the representation of the petitioner dated 10.03.2017.

For Petitioner	: Mr.M.MD.Ibrahim Ali
For Respondents	: Ms.J.Padmavathi Devi, Special Government Pleader.

**ORDER**

Heard the learned counsel on either side.

2. The order impugned in this writ petition is liable to be quashed for the following two reasons:-

a) The case of the respondents rests on mismatch ascertained from the particulars found in the website of the department. But then, the other end dealer was not enquired as per the procedure laid down in JKM Graphics Solutions P. Ltd., V. C.T.O.(Mad) reported in (2017) 99 VST 343(Mad).

b) Personal hearing was not afforded to the petitioner.

3. The order impugned in this writ petition is quashed. This writ petition stands allowed. The matter is remitted to the file of the assessing authority to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CSIII)

// True Copy //

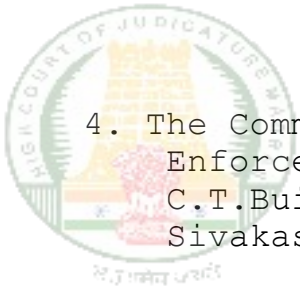
/ /2021

Sub Assistant Registrar(CS)

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:

1. The State of Tamil Nadu,
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5. The State Tax Officer-II(ST),
C.T.Buildings, Satchayapuram,
Sivakasi, Virudhunagar District.

+1 CC to M/s.MOHAMED IBRAHIM ALI, Advocate (SR-9042[F] dated
05/03/2021)

+1 CC to M/s.SPL GP (SR-9193[F] dated 05/03/2021)

W.P. (MD)No.6893 of 2018
04.03.2021

KG(CO)
KB(26.03.2021) 3P 8C