



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.7933, 7934, 7935 and 7936 of 2018

and

W.M.P. (MD)Nos.7509, 7510, 7511, 7512, 11897,
11898, 11899 and 11900 of 2018

Tvl. Rahul Agencies,
Represented by its Proprietor,
K.R.Kannan.

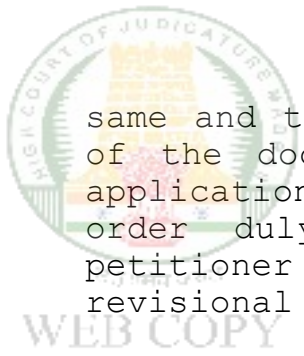
... Petitioner in all W.Ps

Vs.

- 1.The State of Tamil Nadu
Represented 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 (CT),
Enforcement Wing,
C.T. Buildings, Reserve Road,
Palayamkottai, Tirunelveli.
- 4.The State Tax Officer II (ST)/
Commercial Tax Officer-2,
C.T.Buildings, Satchiapuram,
Sivakasi, Virudhunagar District.
- 5.The Commercial Tax Officer,
Enforcement Wing - 1,
C.T.Buildings, Satchiapuram,
Sivakasi, Virudhunagar District.
- 6.The Joint Commissioner (CT), Territorial,
C.T. Buildings, Reserve Road,
Palayamkottai, Tirunelveli.

... Respondent in all W.Ps

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the assessment order passed by the 4th respondent in his proceedings in TIN 33105981396/2011-12, 2012-13, 2013-14 and 2014-15 dated 22.03.2018 (received by the petitioner on 27.03.2018) and quash the



same and to direct the 5th and 6th respondent to furnish the copies of the documents as already requested by the petitioner in his application dated 06.01.2015 to the 6th respondent to pass a speaking order duly considering the detailed objections filed by the petitioner on 24.02.2016 accord a personal hearing and then pass the revisional assessment order.

(In all W.Ps)

For Petitioner : Mr.A.Chandrasekaran

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

COMMON ORDER

Heard the learned counsel on either side.

2.The orders impugned in these writ petitions are liable to be set aside because personal hearing was not given to the petitioner herein. It is accordingly quashed. These writ petitions are allowed. The matters are remitted to the file of the assessing authority to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (T&P)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

ias

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 Secretary,
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 (CT),
Enforcement Wing,
C.T. Buildings, Reserve Road,
Palayamkottai, Tirunelveli.

4.The State Tax Officer II (ST)/
Commercial Tax Officer-2,
C.T.Buildings, Satchiapuram,
Sivakasi, Virudhunagar District.

5.The Commercial Tax Officer,
Enforcement Wing - 1,
C.T.Buildings, Satchiapuram,
Sivakasi, Virudhunagar District.

6.The Joint Commissioner (CT), Territorial,
C.T. Buildings, Reserve Road,
Palayamkottai, Tirunelveli.

+1 CC to M/s.SPL GP (SR-9208[F] dated 05/03/2021)

+1 CC to Mr.A.CHANDRASEKARAN, Advocate (SR-8975[F]dated
05/03/2021)

W.P(MD)Nos.7933, 7934, 7935 and 7936 of 2018
04.03.2021

VB (23.03.2021) 3P 9C