**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 04.03.2021**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.8739 of 2018**
**and**
**W.M.P.(MD)No.8180 of 2018**

Tvl. Anbu Agencies
Represented by its Proprietor,
S.Dhakshinamurthy. ... Petitioner

**Vs.**

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer,
Paramakudi Assessment Circle,
Commercial Tax Building,
No.3/103, Madurai Mandapam Main Road,
Thirunagar, Theligathanallur,
Paramakudi,
Ramanathapuram District - 623 707. ... Respondents

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the 2nd respondent in TIN. 33845423627/2014-15 dated 28.02.2018 and quash the same.

For Petitioner : Mr.B.Rooban
For Mr.Raja.Karthikeyan.

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

**ORDER**

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the second respondent. The second respondent issued pre-revision notice dated

28.08.2015 for the assessment year 2014-15. The petitioner gave his objections. Thereafter, personal hearing notice was issued. That was followed by passing of the impugned order dated 28.02.2018. The same is questioned in this writ petition.

3.In the affidavit filed in support of the writ petition, it has been mentioned that the petitioner was asked to attend the personal hearing on 11.02.2018. The said date happened to be a Sunday. The petitioner states that he went to the office of the second respondent on the said date but found the office locked. Even though there is a specific pleading in this regard in paragraph 10 of the affidavit filed in support of the writ petition, the same has not been controverted in the counter affidavit. That apart, even though the petitioner has given his reply and the same is also referred to, in the discussion portion, the assessing officer proceeded as if no reply was filed. That clearly shows non-application of mind on the part of the assessment officer. On this ground, the order impugned in this writ petition is quashed. The writ petition is 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

// 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 Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Commercial Tax Officer,
Paramakudi Assessment Circle,
Commercial Tax Building,
No.3/103, Madurai Mandapam Main Road,
Thirunagar, Theligathanallur,
Paramakudi, Ramanathapuram District - 623 707.

+1 CC to M/s.SPL GP ( SR-9195[F] dated 05/03/2021 )

+1 CC to M/s.B.ROOBAN, Advocate ( SR-9245[F] dated 05/03/2021 )



**W.P(MD)No.8739 of 2018**
**04.03.2021**

SDS(24.04.2021) 3P 5C