



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)Nos.10267 & 10268 of 2018

and

W.M.P. (MD)Nos.9302 & 9303 of 2018

Tara Exports,
Represented by its Partner,
Narayanan Bharathan
3D/1 Nelson Compound (Upstairs)
Jeyaraj Road, Near Raj Hotel,
Thoothukudi,
Thoothukudi District.

... Petitioner in both W.Ps.

-Vs-

The Assistant Commissioner (ST) (FAC)
Thoothukudi-III Circle,
Thoothukudi.

... Respondent in both W.Ps.

Prayer in W.P. (MD)No.10267 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TNVAT/33895924459/2012-13, dated 07.03.2018 and quash the same and consequently, direct the respondent to consider the reply, dated 08.05.2017 and the representation dated 19.04.2018 and grant to the petitioner a personal hearing.

Prayer in W.P. (MD)No.10268 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TNVAT/33895924459/2013-14, dated 07.03.2018 and quash the same and consequently, direct the respondent to consider the reply, dated 11.05.2017 and the representation dated 19.04.2018 and grant to the petitioner a personal hearing.

For Petitioner : Mr.M.Azeem

For Respondents : Mrs.G.Arjunan
(in both W.Ps) Government Advocate

COMMON ORDER

Heard the learned counsel on either side.

2.Tara exports is the writ petitioner in both the writ petitions. The assessment years pertain to 2012-13 and 2013-14.

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The orders impugned in the writ petitions are liable to be quashed, since no personal hearing was afforded to the petitioner before passing the final order. In ground No.'O', this point has been specifically raised. Of-course, in the counter, there is a denial of this assertion. But the counter is totally bald. It does not state as to when the personal hearing was issued to the petitioner. It does not say on what date, the petitioner was called upon to appear for personal hearing. No typed set has been filed by the respondent. Therefore, the defence taken by the respondent has to be necessarily held as not having been substantiated. The contention predicated on ground No.'O' as regards the denial of personal hearing is sustained. The orders impugned in the writ petitions are quashed. These Writ Petitions are allowed. The matters are remitted to the file of the respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

rmi

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 Assistant Commissioner (ST) (FAC)
Thoothukudi-III Circle, Thoothukudi.

+1 CC to M/s.SPL GP (SR-9694[F] dated 09/03/2021)
+2 CC to M/s.M.AZEEM, Advocate (SR-9540 & 9542[F] dated
09/03/2021)

W.P. (MD)Nos.10267 & 10268 of 2018

and

W.M.P. (MD)Nos.9302 & 9303 of 2018

08.03.2021

SSS (CO)

TR(21.04.2021) 2P 5C