



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.02.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) Nos. 10623 to 10627 of 2018 and

W.M.P. (MD) Nos. 9698 to 9702 of 2018

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Tvl. Atlantic Fabrics,
Rep. by its Partner K. Ravindran,
S.F.No. 1658, 1659, Amaravathi Nagar,
Andankovil (PO), Karur.

... Petitioner
in all petitions

Vs.

The Assistant Commissioner (ST),
Karur (West) Assessment Circle,
Commercial Tax Building,
Karur.

... Respondent
in all petitions

Prayer in W.P. (MD) No. 10623 of 2018 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33123783656/2011-12 dated 01.03.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after considering the representation dated 06.03.2018.

Prayer in W.P. (MD) No. 10624 of 2018 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33123783656/2012-13 dated 01.03.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after considering the representation dated 06.03.2018.

Prayer in W.P. (MD) No. 10625 of 2018 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33123783656/2013-14 dated 01.03.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after considering the representation dated 06.03.2018.



Prayer in W.P.(MD)No.10626 of 2018 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33123783656/2014-15 dated 01.03.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after considering the representation dated 06.03.2018.

Prayer in W.P.(MD)No.10627 of 2018 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33123783656/2015-16 dated 01.03.2018 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass an assessment order afresh after considering the representation dated 06.03.2018.

(in all W.Ps.)

For Petitioner : Mr.S.Karunakar

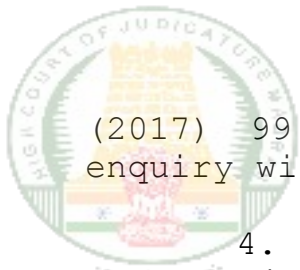
For Respondent : Mr.J.Padmavathi Devi,
Special Government Pleader.

C O M M O N O R D E R

Heard the learned counsel on either side.

2. The writ petitions are five in number. However, the petitioner in all the writ petitions is one and the same. The assessment years alone are different. The petitioner is a dealer registered with the respondent. The petitioner's concluded assessments were sought to be reopened based on the report given by the enforcement wing. The petitioner did not respond to the notice immediately. Instead they sought time. However, by the time the petitioner's reply reached the respondent, the impugned orders appear to have been passed. The petitioner's counsel would claim that though the impugned orders are dated 01.03.2018, it was actually despatched only on 04.04.2018 and that in the meanwhile, the petitioner's reply had reached the respondent and by ignoring the same, the impugned orders have been passed.

3. I do not want to go into the said controversy. Though many defects have been pointed out in the impugned orders as well as in the pre-revision notices, there is no dispute that in all the cases, one of the defects rests on the mismatch ascertained by the Department based on the particulars from their website. The impugned orders are not in compliance with the procedure laid down in <https://hdservices.ecourts.gov.in/hdservices/> in Om Graphics Solutions P. Ltd., V. C.T.O. (Mad) reported in



(2017) 99 VST 343 (Mad). The respondent had not conducted any enquiry with the other end dealer.

4. Therefore, on this sole ground, the orders impugned in these writ petitions warrant interference. The orders impugned in these writ petitions are quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law, after following the procedure laid down in JKM Graphics Solutions P. Ltd., V. C.T.O. (Mad) reported in (2017) 99 VST 343 (Mad) (as reviewed). The respondent is directed to consider the petitioner's explanation with regard to the other defects also. If the respondent is not satisfied with the explanation given by the petitioner with regard to the other defects, an opportunity of personal hearing will be afforded and thereafter final orders will be passed.

5. These writ petitions stand allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// 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 Assistant Commissioner (ST),
Karur (West) Assessment Circle,
Commercial Tax Building, Karur.

+1 CC to Mr. S. KARUNAKAR, Advocate (SR-6802[F] dated 24/02/2021)

+1 CC to SPL GP (SR-6984[F] dated 24/02/2021)

W.P. (MD) Nos. 10623 to 10627 of 2018

23.02.2021

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