



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.19837 of 2014

and

M.P. (MD)No.2 of 2014

WEB COPY

M/s.Excel Enterprises,
Rep. by its Managing Partner-M.O.Mathew,
No.23, Lakshmi Vilas,
Bye-pass Road,
Trichy-620 020.

... Petitioner

-Vs-

The Assistant Commissioner (CT),
Srirangam Assessment Circle,
Trichy-620 020.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in his impugned proceedings made in TIN 33023462059/2013-14, dated 29.09.2014 and quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.G.Arjunan
Government Advocate

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the respondent. The case on hand pertains to the assessment year 2013-14. The petitioner's assessment was sought to be reopened. In this regard, notice dated 09.09.2014 was issued. It is seen from the records that the same was received by the petitioner only on 17.09.2014. A specific averment to this effect has been made in the affidavit filed in support of the writ petition. It has not been converted. Therefore, the petitioner had time till 01.10.2014 to respond. The respondent instead chose to pass the impugned order on 29.09.2014. Thus, the impugned order is vulnerable on two counts.

(a) passing the impugned order before the expiry of the time for objections given to the petitioner.



(b) not affording personal hearing.

3. In G.V.Cotton Mills case, it has been held that even if the reply has not been submitted, still personal hearing will have to be given and a fresh notice has been given in that regard. That requirement has been breached by the respondent.

4. On this sole ground, the order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is 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 (CT),
Srirangam Assessment Circle,
Trichy-620 020.

W.P. (MD) No. 19837 of 2014

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