



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.02.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 12057 & 12058 of 2015 and

M.P. (MD) Nos. 1 & 1 of 2015

Tvl. Selvaraj Agencies,
Rep. by its Prop. P. Selvaraj,
D.No. 2/48, K. Kailasapuram,
Gangaikondan,
Kovilpatty, Tuticorin District.

... Petitioner (in Both Cases)

Vs.

1. The State of Tamil Nadu,
Rep. 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, Ezhilagam, Chepauk,
Chennai - 600 005.

3. The Commercial Tax Officer,
Ettayapuram,
Tuticorin District.

... Respondents (in Both Cases)

Prayer in W.P. (MD) No. 12057 of 2015: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records relating to the assessment order in his proceedings in TIN 33035882252/2012-13 dated 12.05.2015 received by the petitioner on 23.06.2015 passed by the third respondent quash the same and to direct the third respondent to furnish all the records downloaded by him from the departmental intranet, trace out returns filed by the petitioner, to accord a personal hearing and pass fresh order for the assessment year 2012-2013.

Prayer in W.P. (MD) No. 12058 of 2015: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records relating to the assessment order in his proceedings in TIN 33035882252/2013-14 dated 12.05.2015 received by the petitioner on 23.06.2015 passed by the third respondent quash the same and to direct the third respondent to furnish all the records downloaded by him from the departmental intranet, trace out returns filed by the petitioner, to accord a personal hearing and pass fresh order for the assessment year 2013-2014.



(in both W.Ps.)

For Petitioner

For Respondents

: Mr.A.S.Mujibur Rahman

: Ms.J.Padmavathi Devi,
Special Government Pleader.

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O R D E R

Heard the learned counsel on either side.

2. Though the writ petitions are two in number, the petitioner is one and the same. The assessment years alone are different. A mere look at the orders impugned in the writ petitions would indicate that they came to be passed after verifying the Annexure-I of the other end dealer from Intranet website maintained by the department.

3. It is well settled that in such cases, the procedure laid down in JKM Graphics Solutions P. Ltd., V. C.T.O.(Mad) reported in (2017) 99 VST 343(Mad) will have to be followed. Admittedly, in the cases on hand, the said procedure was not followed. The case will have to be vitiated.

4. Therefore, on this sole ground, the orders impugned in these writ petitions are quashed. The writ petitions are allowed. The matter is remitted to file of the third 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). No costs. Consequently, connected miscellaneous petitions are 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 Secretary to Government, state of Tamil Nadu
Department of Commercial Taxes,
Fort St. George, Beach Road,
Chennai - 600 009.



2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chempauk,
Chennai - 600 005.

3. The Commercial Tax Officer,
Ettayapuram,
Tuticorin District.

+2 CC to M/s.A.S.MUJIBUR RAHMAN, Advocate (SR-7678[F] dated
26/02/2021)

+1 CC to M/s.SPL GP (SR-7901[F] dated 01/03/2021)

W.P. (MD) Nos.12057 & 12058 of 2015
26.02.2021

SRK(CO)
KB(22.04.2021) 3P 7C