



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.03.2021

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.12068 of 2018

and

W.M.P. (MD)No.11000 of 2018

Tvl.Classic Rocks (India) Private Ltd.,
Represented by its Director,
Vishal Tatwavedi.

... 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 Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified, to call for the records pertaining to the impugned proceedings of the 2nd respondent in TIN No.33435402852/2014-15 dated 20.04.2018 and quash the same.

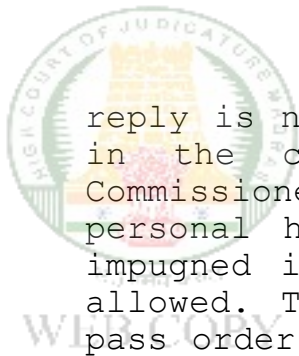
For Petitioner : Mr.B.Rooban
For Mr.Raja.Karthikeyan.

For Respondents : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel on either side.

2.The order impugned in this writ petition is liable to be quashed, because the petitioner was not given any personal hearing. Of course, in the pre-revision notice, the petitioner has been informed that it is open to him to avail the opportunity of personal hearing. It is also fact that the petitioner did not give any reply. Yet the impugned order is vulnerable. It has been held that authority should issue a separate personal hearing notice and the same cannot form part of the pre-revision notice. Secondly even if



reply is not given, still it is held by the Hon'ble Division Bench in the case of G.V.Cotton Mills (P) Ltd., Vs. Assistant Commissioner (CT), Avarampalayam Assessment Circle, Coimbatore that personal hearing must be afforded. On these grounds, the order impugned in this writ petition is quashed. The writ petition is allowed. The matter is remitted to the file of the respondent to pass order afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

ias

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 Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561.

+1 CC to M/s.B.ROOBAN, Advocate (SR-10640[F] dated 12/03/2021)

W.P (MD) No.12068 of 2018

10.03.2021

(3/5)

RK (27.04.2021) 2P 4C