BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.03.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.12119 and 12120 of 2018
and
W.M.P.(MD)Nos.11041 and 11042 of 2018

M/s.Sri Lingam & Co.,
Represented by its Proprietor
A.Lingaraj ... Petitioner in both W.Ps

Vs.

The State Tax Officer,
Commercial Tax Buildings,
Nanguneri. ... Respondent in both W.Ps

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN 33515602531/2014-15 and 2015-16 dated 19.01.2018 and to quash the same as illegal, arbitrary and direct the respondent to furnish the copies of the records as relied by the respondent in his notice dated 03.01.2018 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of writ petitions in the case of M/s.JKM Solution Private Limited reported in 2017 (99) VST 343 (Mad) including the opportunity of personal hearing.
(In both W.Ps)

For Petitioner : Mr.N.Sudalai Muthu
For Mr.S.Karunakar.

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

COMMON ORDER

Heard the learned counsel on either side.

2.The orders impugned in these writ petitions are liable to be quashed, because personal hearing was not afforded to the petitioner herein. That apart the case of the respondent rests on mismatch. But then, the procedure laid down in the decision reported in ***(2017) 99 VST 343 (JKM Graphics Solutions Vs. The Commercial Tax Officer)*** was not followed. I went through the contents of the impugned order. They are quite non-speaking. For all these reasons, the impugned orders are quashed. The writ petitions are allowed. The matters are remitted to the file of respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSIII)

// 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:

The State Tax Officer,
Commercial Tax Buildings,
Nanguneri.

+1 CC to M/s.SPL GP (SR-9183[F] dated 05/03/2021)

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-9348[F] dated 08/03/2021)

W.P(MD)Nos.12119 and 12120 of 2018

04.03.2021

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