



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.21357 and 21359 of 2019

and

W.M.P. (MD)Nos.18000, 18002, 18004 and 18006 of 2019

Susee Automotive Pvt. Ltd.,
Rep. by its Managing Director,
25, Tamilsangam Road,
Madurai 625 001.

... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST),
Madurai Rural South Circle,
5th Floor, C.T.Complex,
Dr.Thangaraj Salai,
Madurai - 625 020.

... 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 Certiorari, to call for the records on the file of the respondent in TIN.33665165027/2010-2011 dated 29.10.2018 and TIN.33665165027/2011-2012 dated 16.11.2018 and quash the same as illegal, invalid, violative of the principals of natural justice and further direct the respondent to pass orders afresh after serving the pre-revision notice dated 08.05.2018 on the petitioner and affording an opportunity to the petitioner to file objections along with supporting documents.

(In both W.Ps)

For Petitioner : Mr.G.Aravindan,
For Mr.Y.Prakash. [in all WPs]
For Respondent : Mr.G.Arjunan,
Government Advocate.[in all WPs]

COMMON ORDER

Heard the learned counsel on either side. The assessing officer appeared before this court through video conferencing.

2.In these two writ petitions adverse orders passed by the respondent are being challenged. They pertain to the assessment

<https://hcservices.ecourts.gov.in/hcservices/>



years 2010-11 and 2011-12. The case of the petitioner is that the petitioner did not receive the pre-revision notices for these two years.

3. This Court wanted to know from the respondent as to whether the respondent had in fact served the pre-revision notices in respect of these two years. Convincing materials have been placed before this Court indicating that the pre-revision notices were actually received by one Sathiya on 14.05.2018 and the seal of the petitioner's company has also been affixed in the pre-revision notices. Likewise, personal hearing notices were also sent by the respondent through registered post. The petitioner did not respond both to the pre-revision notice as well as personal hearing notice issued by the respondent. Therefore, the respondent had chosen to confirm their proposals set out in the pre-revision notices. However, taking note of the facts and circumstances obtaining in the case, even while dismissing the writ petitions, I grant liberty to the petitioner to file appeals before the appellate authority by enclosing photo-copies of the impugned orders. If the appeals are filed within a period of three weeks from the date of receipt of a copy of this order, the appellate authority will entertain the same without reference to limitation but of course subject to other formalities such as pre-deposit. All the contentions of the petitioner are left open. However, the petitioner cannot be permitted to advance the contention that they did not receive any pre-revision notice. The writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are 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:

The Assistant Commissioner (ST),
Madurai Rural South Circle,
5th Floor, C.T.Complex,
Dr.Thangaraj Salai,
Madurai - 625 020.

W.P(MD)Nos.21357 and 21359 of 2019
16.03.2021

SSS(CO)
TR(03.05.2021) 3P 2C