BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 04.03.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)Nos.4772 to 4774 of 2017 and
W.M.P.(MD)Nos.3821 to 3823 of 2017

M/s.Sri Lakshmi Agencies,
Rep. by its Proprietor S.Swaminathan,
207, Dindigul Bypass Road,
Manapparai - 621 306. ... Petitioner in all petitions

Vs.

The Commercial Tax Officer,
Commercial Tax Building,
Manapparai. ... Respondent in all petitions

Prayer in W.P.(MD)No.4772 of 2017 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN 33633741035/2010-11 dated 11.01.2017 and to quash the same is wholly without jurisdiction, being contrary to Entry 18 of Part B of the Fourth Schedule to the TNVAT Act, 2006 and direct the respondent to pass an assessment order afresh by considering the objection dated 13.10.2015 including the opportunity of cross examination to the petitioner within such time as may be directed by this Court.

Prayer in W.P.(MD)No.4773 of 2017 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN 33633741035/2011-12 dated 13.01.2017 and to quash the same is wholly without jurisdiction, being contrary to Entry 18 of Part B of the Fourth Schedule to the TNVAT Act, 2006 and direct the respondent to pass an assessment order afresh by considering the objection dated 04.11.2015 including the opportunity of cross examination to the petitioner within such time as may be directed by this Court.

Prayer in W.P.(MD)No.4774 of 2017 : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN 33633741035/2013-14 dated 11.01.2017 and to quash the same is wholly without jurisdiction, being contrary to Entry 18 of Part B of the Fourth Schedule to the TNVAT Act, 2006 and direct the respondent to pass an assessment order afresh by considering the objection dated 04.11.2015 including the opportunity of cross examination to the petitioner within such time as may be directed by this Court.

(in all W.Ps.)
For Petitioner : Mr.N.Sudalaimuthu,
for Mr.S.Karunakar.

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

* * *

COMMON ORDER

Heard the learned counsel on either side.

2. M/s.Sri Lakshmi Agencies is the petitioner in these three writ petitions. The cases on hand pertain to the assessment years 2010-11, 2011-12 and 2013-14. The orders impugned in these writ petitions are liable to be quashed because the writ petitioner was not given personal hearing before passing the impugned orders. Grant of personal hearing is mandatorily required. In as much as the personal hearing was not afforded in this case, I quash the impugned orders.

3. The writ petitions stand allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-I)

// True Copy //

/ /2021
Sub Assistant Registrar(CS)

PMU

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 Commercial Tax Officer,
Commercial Tax Building,
Manapparai.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-9355[F] dated 08/03/2021)

W.P.(MD)Nos.4772 to 4774 of 2017
04.03.2021

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