BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 03.03.2021
CORAM:
**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**
W.P.(MD)Nos.5292 & 5293 of 2017
and
W.M.P.(MD)Nos.4241 & 4242 of 2017

M/s.Kissan Electricals,
Represented by its Proprietor S.Deivarajan,
No.114/21, Pattukottai Road,
Aranthangi-6146616. ... Petitioner in both W.Ps.

-Vs-

The Commercial Tax Officer,
Aranthangi Assessment Circle,
Commercial Tax Building,
Aranthangi. ... Respondent in both W.Ps.

**Prayer in W.P.(MD)No.5292 of 2017**: Petition 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 33564141635/2012-13, dated 31.01.2017 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording opportunity of being heard to the petitioner by considering the reply dated 12.02.2016 filed by the petitioner within such time as may be directed by this Court.

**Prayer in W.P.(MD)No.5293 of 2017**: Petition 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 33564141635/2013-14, dated 31.01.2017 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording opportunity of being heard to the petitioner by considering the reply dated 12.02.2016 filed by the petitioner within such time as may be directed by this Court.

For Petitioner (in both W.Ps.) : Mr.N.Sudalimuthu for Mr.S.Karunakar
For Respondent (in both W.Ps.) : Mr.G.Arjunan Government Advocate

**COMMON ORDER**

Heard the learned counsel on either side.

2.The petitioner Kissan Electricals has filed these two writ petitions in respect of the assessment years 2012-13 and 2013-14. The petitioner had suffered adverse order under Section 27 of TNVAT Act.

3.As rightly pointed out by the learned counsel appearing for the petitioner, the impugned orders are liable to be quashed for two reasons.

(a) personal hearing was not afforded to the petitioner

(b) the case of the respondent rests on mismatch ascertained from the particulars found in the departmental website. In such an event, the procedure laid down in J.K.M.Graphic Solutions Private Limited case should be followed. In the case on hand, that was not followed.

4.For the aforesaid reasons, the orders impugned in the writ petitions are quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law after following the procedure laid down in J.K.M.Graphics Solution Private Limited case. These Writ Petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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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,
Aranthangi Assessment Circle,
Commercial Tax Building,
Aranthangi.

+1 CC to M/s.SPL GP ( SR-8660[F] dated 04/03/2021 )

+1 CC to M/s.S.KARUNAKAR, Advocate ( SR-8808[F] dated 04/03/2021 )

W.P.(MD)Nos.5292 & 5293 of 2017
and
W.M.P.(MD)Nos.4241 & 4242 of 2017
03.03.2021

KUN(CO)
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