BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 02.03.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)Nos.5775 to 5777 of 2017 and
W.M.P.(MD)Nos.4600 to 4602 of 2017

Tvl.V.R.N.Ceramics Ltd.,
Rep. by its
General Manager/Power of Attorney/
M.Baskara Seliyan, S/o.V.Muthukaruppan,
No.40/A-3, Jeeva Nagar,
Jaihindpuram,
Madurai - 625 011. ... Petitioner in all petitions

Vs.

1. The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. The Commercial Tax Officer,
Madurai(Rural) South Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020. ... Respondents in all petitions

Prayer in W.P.(MD)No.5775 of 2017: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in TIN.33285164072/2010-11 ante-dated as 23.01.2017 and quash the same.

Prayer in W.P.(MD)No.5776 of 2017: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in TIN.33285164072/2011-12 ante-dated as 23.01.2017 and quash the same.

Prayer in W.P.(MD)No.5777 of 2017: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in TIN.33285164072/2012-13 ante-dated as 20.01.2017 and quash the same.

(in all W.Ps.)
For Petitioner : Mr.B.Rooban,
for Mr.R.Veeramanikandan.

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

COMMON ORDER

Heard the learned counsel on either side.

2. Tvl.V.R.N.Ceramics Ltd., have filed these three writ petitions which pertain to the assessment years 2010-11, 2011-12 and 2012-13. After receiving pre-revision notices dated 29.11.2016, the petitioner gave his reply whereby the petitioner sought personal hearing also. However, without affording such an opportunity, the impugned orders came to be passed. In Ground-iv, the petitioner had specifically pleaded that there was denial of an opportunity of personal hearing.

3. In the counter affidavit, this point has not at all been dealt with. I went through the contents of the impugned orders. The assessing officer has nowhere stated that he granted personal hearing to the petitioner.

4. On this sole ground, the orders impugned in these writ petitions are quashed. The writ petitions are allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. No costs.

Sd/-

Assistant Registrar ()

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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 Commercial Tax Officer,
Madurai(Rural) South Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020.

+1 CC to M/s.SPL GP (SR-8412[F] dated 03/03/2021)

+1 CC to M/s.B.ROOBAN, Advocate (SR-8395[F] dated 03/03/2021)

W.P.(MD)Nos.5775 to 5777 of 2017
02.03.2021

MJ(CO)
KB(26.03.2021) 3P 5C