



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.03.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 9225 of 2017 and

W.M.P. (MD) No. 7006 of 2017

M/s.Prime Industry,
Rep. by its Partner R.Padmanabhan,
13,14, SIDCO Industrial Estate,
Salem Bypass Road,
Vennaimalai Post,
Karur.

... Petitioner

Vs.

The Commercial Tax Officer,
Karur (East) Assessment Circle,
Karur.

... Respondent

Prayer: 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 33913764743/2014-15 dated 13.03.2017 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 furnishing records(Audit Slips) as relied by the respondent in notice dated 21.11.2016 including the opportunity of being heard to the petitioner within such time as may be directed by this Court.

For Petitioner : Mr.P.Murugesan

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

ORDER

Heard the learned counsel on either side.

2. The petitioner is a dealer registered with the respondent. The case on hand pertains to the assessment year 2014-15. It is obvious that no personal hearing was afforded to the petitioner herein.

3. Therefore, on this sole ground, the order impugned in this writ petition is quashed. This writ petition stands allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. All the contentions of the petitioner are left open. No costs. Consequently, connected miscellaneous petition is closed.

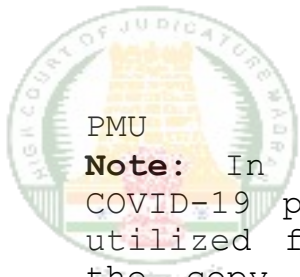
Sd/-

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,
Karur (East) Assessment Circle,
Karur.

+1 CC to M/s.SPL GP (SR-11957[F] dated 17/03/2021)

W.P. (MD) No. 9225 of 2017
16.03.2021

RK(26.05.2021) 2P 3C