BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.03.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.22949, 22950, 22953, 22967 and 22969 of 2019
and
W.M.P.(MD)Nos.19699, 19700, 19701, 19713 and 19714 of 2019

M/s.Everest Timber,
Represented by its Proprietrix,
AR.Paritha Begum ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (ST) (FAC),
Thiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy. ... Respondent in all W.Ps

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN No.33133560405/2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 dated 31.08.2018, respectively, issued by the respondent and quash the same is wholly arbitrary, non speaking and violation of provisions of the TNVAT Act, 2006 and direct the respondent to pass a assessment order afresh by considering the reply dated nil and records filed by the petitioner.

(in all W.Ps)

For Petitioner	:	Mr.N.Sudalai Muthu For Mr.S.Karunakar
For Respondent	:	Mr.G.Arjunan, Government Advocate.

COMMON ORDER

Heard the learned counsel on either side.

2.Though the writ petitions are five in number, the petitioner in all the writ petitions is one and the same. The assessment years alone are different. However, all the writ petitions can be disposed on a very short ground.

3.The petitioner had specifically contended that personal hearing was not given to him and that this vitiates the entire proceedings. Though, a specific ground has been taken in the affidavit filed in support of the writ petitions, and even the relevant case law namely., G.V.Cotton Mills (P) Ltd., Vs. Assistant Commissioner (CT), Avarampalayam Assessment Circle, Coimbatore), has been referred, the same is not controverted. I went through the impugned order. In the impugned order, it is not mentioned that personal hearing was given to the assessee. Therefore, on this sole ground, the orders impugned in these writ petitions are quashed. These writ petitions are allowed. The matters are 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 ()

// 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 Assistant Commissioner (ST) (FAC),
Thiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.

+1 CC to M/s.SPL GP (SR-8135[F] dated 02/03/2021)

+1 CC to Mr.S.KARUNAKAR, Advocate (SR-8118[F] dated 02/03/2021)

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VB (15.03.2021) 2P 4C