



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)Nos.23707 to 23709 of 2016

and

W.M.P. (MD)Nos.17072, 17073 & 17045 of 2016

and

W.M.P. (MD)Nos.9597 to 9599 of 2018

WEB COPY

Tvl.S.R.Ravi
Dealers in Oil,
98, Big Bazaar Street,
Pattukottai-614 601,
Thanjavur District.

... Petitioner in all W.Ps.

-Vs-

The Commercial Tax Officer(CT)
Pattukkottai-I, Assessment Circle,
CT Buildings,
Pattukkottai,
Thanjavur District.

... Respondent in all W.Ps.

Prayer in W.P. (MD)No.23707 of 2016: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN No.33874160428/2013-14, dated 26.10.2016 and quash the same as illegal, arbitrary and against the principles of natural justice.

Prayer in W.P. (MD)No.23708 of 2016: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN No.33874160428/2014-15, dated 26.10.2016 and quash the same as illegal, arbitrary and against the principles of natural justice.

Prayer in W.P. (MD)No.23709 of 2016: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN No.33874160428/2015-16, dated 26.10.2016 and quash the same as illegal, arbitrary and against the principles of natural justice.

in all W.Ps.

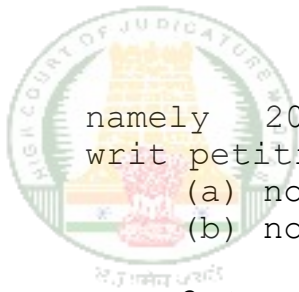
For Petitioner	: Mr.K.Soundararajan
For Respondent	: Mr.G.Arjunan
	Government Advocate

COMMON ORDER

Heard the learned counsel on either side.

2.These three writ petitions were filed by the original petitioner Thiru.S.R.Ravi in respect of three assessment years

<https://hcservices.ecourts.gov.in/hcservices/>



namely 2013-14, 2014-15 and 2015-16. The orders impugned in the writ petitions are liable to be quashed for two reasons.

- (a) non affording of personal hearing.
- (b) non speaking nature of the order.

3. On these twin grounds, the orders impugned in the writ petition are quashed. These Writ Petitions are allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. I make it clear that I have not gone into the merits of the matter. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSII)

// 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

The Commercial Tax Officer(CT)
Pattukkottai-I, Assessment Circle,
CT Buildings,
Pattukkottai,
Thanjavur District.

+1 CC to M/s.SPL GP (SR-8399[F] dated 03/03/2021)

+3 CC to M/s.K.SOUNDARARAJAN, Advocate (SR-8576[F] dated 03/03/2021)

W.P. (MD) Nos.23707 to 23709 of 2016
and

W.M.P. (MD) Nos.17072, 17073 & 17045 of 2016
and

W.M.P. (MD) Nos.9597 to 9599 of 2018
02.03.2021

SSS(CO)

KB(10.03.2021) 2P 6C