



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.03.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHANW.P. (MD)Nos.18872 to 18875 of 2018 andW.M.P. (MD)Nos.16707 to 16710 of 2018

WEB COPY

Tvl.AARDEE Builders,
Rep. by its Partner : V.Dhayalan,
No.5/69, Kurivikaran Salai, 3rd Cross Street,
Sathamangalam, Anna Nagar,
Madurai - 625 020.

... Petitioner in all WPs

Vs.

The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Madurai.

... Respondent in all WPs

Prayer in W.P. (MD)No.18872 of 2018: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN:33355821839/2006-07 (Jan-07 to Mar-07) dated 12.07.2018 and quash the same as barred by limitation against the principles of natural justice and illegal.

Prayer in W.P. (MD)No.18873 of 2018: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN:33355821839/2007-08 dated 12.07.2018 and quash the same as barred by limitation against the principles of natural justice and illegal.

Prayer in W.P. (MD)No.18874 of 2018: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN:33355821839/2008-09 dated 12.07.2018 and quash the same as barred by limitation against the principles of natural justice and illegal.

Prayer in W.P. (MD)No.18875 of 2018: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN:33355821839/2009-10 dated 12.07.2018 and quash the same as barred by limitation against the principles of natural justice and illegal.

(in all W.Ps.)

For Petitioner

For Respondent

: Mr.A.Chandrasekaran

: Mr.G.Arjunan,

Government Advocate.



C O M M O N O R D E R

Heard the learned counsel on either side.

2. In all these writ petitions, the writ petitioner is one and the same. The assessment years alone are different. The authority issued pre-revision notice on 15.02.2012 following the VAT audit. The dealer submitted their objection on 09.04.2012. Nothing was heard for more than six years. On 12.07.2018, the impugned orders came to be passed revising the tax and penalty. Questioning the same, these writ petitions have been filed.

3. The orders impugned in the writ petitions are liable to be quashed because no personal hearing was afforded to the petitioner. Therefore, 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. 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 Assistant Commissioner(CT),
Tallakulam Assessment Circle,
Madurai.

+1 CC to M/s.A.CHANDRASEKARAN, Advocate (SR-12451[F] dated 19/03/2021)

+1 CC to M/s.SPL GP (SR-12505[F] dated 19/03/2021)

W.P. (MD)Nos.18872 to 18875 of 2018
18.03.2021

TP (CO)
KB (29.04.2021) 2P 4C