BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 22.02.2021

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THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

W.P.(MD)No.23884 of 2019
and
W.M.P.(MD)No.20503 of 2019

M/s.Wood Craft,
represented by is Proprietor,
S.Sindhu. : Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Commercial Taxes Buildings,
Reserve Line Road, Palayamkottai,
Tirunelveli.

2.The Assistant Commissioner (ST),
Tuticorin-III Assessment Circle,
Tuticorin. : Respondents

PRAYER :- Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorarified Mandamus, to call for records pertaining to the impugned proceedings passed by the second respondent in CST/482752/2013-14 and to quash the order dated 06.08.2019 as the same is illegal and also passed by grossly violating the Principles of Natural Justice and hence to redo the assessment after providing an opportunity of personal hearing to the petitioner as per the guidelines given by the Honourable Division Bench of this High Court reported in *33 VST 333* in the case of M/s.SRC Projects Private Limited represented by its Chief Executive Officer, Salem Vs.The Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai and another.

For Petitioner :Mr.K.Srinivasan
For Respondents :Mrs.J.Padvamathidevi
Special Government Pleader

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ORDER

Heard the learned Counsel for the petitioner and the learned Special Government Pleader appearing for the respondent.

2.The order impugned in this Writ Petition is liable to be quashed for the simple reason that the second respondent chose to incorporate the offer of granting personal hearing in the pre-revision notice itself. It has been held time and again that the question of offering personal hearing will arise only when the authority is not satisfied with the explanation given by the assessee. Therefore, the question of affording an opportunity of personal hearing, even while issuing the pre revision notice, will not arise at all.

3.Therefore, on this sole ground, the order impugned in this Writ Petition is quashed and the matter is remitted to the file of the second respondent. The petitioner is given three more weeks time from the date of receipt of a copy of this order to offer his explanation. Going through the same, if the second respondent is still not satisfied, he will afford an opportunity of personal hearing to the petitioner and thereafter, pass orders afresh in accordance with law.

4.The Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

cmr

To

1.The Appellate Deputy Commissioner (ST),
Commercial Taxes Buildings,
Reserve Line Road, Palayamkottai,
Tirunelveli.

2.The Assistant Commissioner (ST),
Tuticorin-III Assessment Circle,
Tuticorin.

+1 CC to M/s.K.SRINIVASAN, Advocate (SR-6505[F] dated 22/02/2021)

+1 CC to M/s.SPL GP (SR-6665[F] dated 23/02/2021)

W.P.(MD)No.23884 of 2019
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