



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Noa.24144 & 24145 of 2019

and

WMP(MD) No.20735 & 20737 of 2019

WEB COPY

M/s.Reishi Trading Corporation,
Rep.by its Proprietor
R.Shanmugasundaram

... Petitioner in both cases

Vs.

The State Tax Officer,
Chitrakara Street Circle,
Madurai.

... Respondent in both cases

Common Prayer: Writ petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in TIN.33144921455/2008-09 & 2009-10 dated 15.07.2015 and TIN No.33144921455/2008-09 & 2009-10 dated 06.12.2018 issued by the respondent and quash the same as arbitrary, illegal, without jurisdiction, clear violation of the circular issued by the respondent in Circular No.1/2009 D3/44968/2009 dated 30.11.2009 and against the Judgment of Hon'ble Apex Court in the case of M/s.Southern Motors vs. State of Karnataka Reported in (2017) 3 SCC 467 and direct the respondent to pass an assessment order afresh after considering the records filed by the petitioner including the opportunity of personal hearing within such time as may be directed by this Hon'ble Court.

in both cases :

For Petitioner	: Mr.S.Karunakar
For Respondent	: MrG.Arjunan Government Advocate

COMMON ORDER

Heard the learned counsel on either side.

2.The petitioner suffered orders under Section 27 of the TNVAT Act, 2006. The petitioner filed petition under Section 84 of the TNVAT Act, 2006 for rectifying the same. Without granting personal hearing to the petitioner, the impugned orders came to be passed. On this sole ground, namely, want of granting opportunity of personal hearing, the orders impugned in these writ petitions are quashed. The matter is remitted to the file of the respondent to pass orders afresh on merits and in accordance with law, after granting personal hearing to the petitioner, within a period of four



weeks from the date of receipt of copy of this order.

3.The writ petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

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Sd/-

Assistant Registrar (CSII)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

skm

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 State Tax Officer,
Chitrakara Street Circle,
Madurai.

+1 CC to M/s.SPL GP (SR-8199[F] dated 02/03/2021)

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-8115[F] dated 02/03/2021)

W.P. (MD) Nos.24144 & 24145 of 2019
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KB(29.04.2021) 2P 4C