BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25091 of 2019
and
W.M.P.(MD)Nos.21684 and 21685 of 2019

M/s.Sri Muthumeena Agencies,
Represented by its Proprietor,
P.Saravanakumar. ... Petitioner

Vs.

The State Tax Officer,
West Tower Street Assessment Circle,
Commercial Tax Building,
Madurai. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in TIN No.33264982693/2014-15 dated 10.08.2018 issued by the respondent and quash the same as arbitrary, illegal, without jurisdiction, clear violation of the circular issued by the Principal Secretary/Commissioner of Commercial Taxes, Chennai 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 Ms/.Southern Motors v State of Karnataka reported in (2017) 3 SSCC 467 and direct the respondent to pass a assessment order afresh after considering the records filed by the petitioner including the opportunity of personal hearing.

For Petitioner : Mr.N.Sudalai Muthu
For Mr.S.Karunakar

For Respondent : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel on either side.

2.The order impugned in this writ petition liable to be quashed for the sole ground that personal hearing was not given to the petitioner. A specific ground has been taken in the affidavit filed in support of the writ petition, the same has not been controverted or dealt with in the counter affidavit. In the impugned order also there is no recital about grant of personal hearing. The Hon'ble Division Bench in the decision in G.V.Cotton Mills (P) Ltd., Vs. Assistant Commissioner (CT), Avarampalayam Assessment Circle, Coimbatore).

3.Respectfully following the aforesaid decision, the order impugned in the writ petition is quashed. The writ petition is allowed. The matter is remitted to the file of the respondent to pass order afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

ias

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,
West Tower Street Assessment Circle,
Commercial Tax Building,
Madurai.

+1 CC to Mr.S.KARUNAKAR, Advocate (SR-8114[F] dated 02/03/2021)

+1 CC to SPL GP (SR-8207[F] dated 02/03/2021)

W.P(MD)No.25091 of 2019
01.03.2021

KM (12.03.2021) 2P 4C