



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.12060 of 2017

and

W.M.P. (MD)Nos.9285 & 9286 of 2017

WEB COPY

M/s.Sri Krishna Electricals & Mill Stores,
Represented by its Proprietor P.Gopal,
No.109, Chinnakadai Street,
Koilpatty Road,
Manapparai-621 306.

... Petitioner

-Vs-

The Commercial Tax Officer,
Manapparai Assessment Circle,
Commercial Tax Building,
Manapparai.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN No.33603742652/2015-16, dated 26.04.2017 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and direct the respondent to pass assessment order afresh after affording opportunity to cross examination the sellers to the petitioner by considering the reply dated 17.04.2017 filed by the petitioner within such time as may be directed by this Court.

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mrs.J.Padmavathi Devi
	Special Government Pleader

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the respondent. The case on hand pertains to the assessment years 2015-16. The petitioner suffered an adverse order dated 26.04.2017. It is assailed in this writ petition.

3.The case of the respondent rests on mismatch ascertained from the particulars found in the departmental website. But then, the impugned order came to be passed without following the procedure laid down in J.K.M.Graphics Solution Private Limited case.



4. Therefore, on this sole ground, 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 orders afresh in accordance with law after following the procedure laid down in J.K.M.Graphics Solution Private Limited case. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar ()

// 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,
Manapparai Assessment Circle,
Commercial Tax Building,
Manapparai.

+1cc to Mr.S.Karunakar, Advocate SR.No.8389

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