



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.17494 to 17497 of 2017

and

W.M.P.(MD)Nos.14016 to 14019 of 2017

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Tvl.Surath Stores,
Represented by its Proprietor,
M.Murugesan, aged about 62 years,
S/o.C.S.Mani,
No.176/2, Munichalai Road,
Madurai-625 009.

... Petitioner in all W.Ps.

-Vs-

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

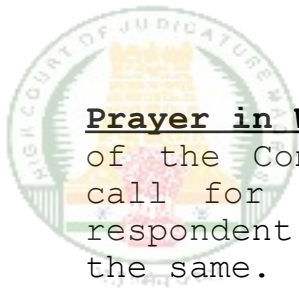
2.The Assistant Commissioner (CT),
Munichalai Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

... Respondents in all W.Ps.

Prayer in W.P.(MD)No.17494 of 2017: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN 33744961671, 2012-13, dated 28.07.2017 and quash the same.

Prayer in W.P.(MD)No.17495 of 2017: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the impugned proceedings of the second respondent in TIN 33744961671, 2013-14, dated 28.07.2017 and quash the same.

Prayer in W.P.(MD)No.17496 of 2017: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the impugned proceedings of the second respondent in TIN 33744961671, 2014-15, dated 28.07.2017 and quash the same.



Prayer in W.P. (MD)No.17497 of 2017: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the impugned proceedings of the second respondent in TIN 33744961671, 2015-16, dated 28.07.2017 and quash the same.

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For Petitioner : Mr.B.Rooban
For Respondents : Mr.G.Arjunan
(in all W.Ps) Government Advocate

COMMON ORDER

Heard the learned counsel on either side.

2.The petitioner had filed these four writ petitions in respect of the assessment years 2012-13, 2013-14, 2014-15 and 2015-16. The assessments of the petitioner concluded under Section 22 of the Act were sought to be reopened by issuing pre-revision notices dated 23.06.2017. The petitioner submitted request for adjournment in person on 18.07.2017. Without giving disposal of the said request then and there, the impugned orders came to be passed. They are assailed in these writ petitions.

3.The common affidavit has been filed by the second respondent and the learned Government Advocate reiterated all the contentions set out therein.

4.I carefully considered the rival contentions and went through the materials on record. The impugned orders will have to be quashed for the following reasons:-

(a) the case of the respondents rests on mismatch. But then, the procedure laid down in J.K.M.Graphics Solutions Private Limited case was not followed.

(b) though the request for adjournment was made, instead of separately dealing with it in the first instance, it was dealt with while passing the impugned orders. Passing of such composite order has been deprecated in more than one case.

(c) No personal hearing was granted.

5.For the aforesaid reasons, the orders impugned in these writ petitions are quashed. These Writ Petitions are allowed. The matter is remitted to the file of the respondents to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

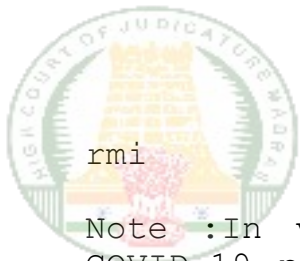
Sd/-

Assistant Registrar(CS-III)

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/ /2021

Sub Assistant Registrar(CS)



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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

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Assistant Commissioner (CT),
Munichalai Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020.

+1 CC to M/s.B.ROOBAN, Advocate (SR-9241[F] dated 05/03/2021)
+1 CC to M/s.SPL GP (SR-9463[F] dated 08/03/2021)

W.P.(MD)Nos.17494 to 17497 of 2017
and
W.M.P.(MD)Nos.14016 to 14019 of 2017
05.03.2021

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