BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.18777 to 18785 of 2017

and

W.M.P.(MD)Nos.15150 to 15158 of 2017

Tvl.VR.V.Palaniappa Hardwares,
Represented by its Proprietor
Veera.Vellaisamy, aged about 44 years,
S/o.Veerappan,
No.215, Jeeva Nagar,
Kalanivasal New Road,
Karaikudi,
Sivagangai District-630 001. ... Petitioner in all WP's

-Vs-

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

2.The Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Tax Office,
No.50/52, Jawahar Street,
Karaikudi-630 001. ... Respondents in all WP's

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned proceedings of the second respondent in Assessment Nos:33965482634/2007-08,33965482634/2008-09,33965482634/2009-10,33965482634/2010-11,33965482634/2011-12,33965482634/2012-13,33965482634/2013-14,33965482634/2014-15,33965482634/2015-16, respectively dated 11.07.2017 and quash the same and consequently, direct the second respondent to re-do the assessment after providing the copies of the documents relied upon and by giving due opportunity to the petitioner to file objection and for personal hearing.

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

COMMON ORDER

Heard the learned counsel on either side.

2.The petitioner in all these writ petitions is one and the same. The assessment years alone are different. Without going into the other factual aspects, the writ petitions can be disposed of because there is no doubt that personal hearing was not given to the assessee.

3.On this sole ground, the orders impugned in the writ petitions are quashed. The Writ Petitions are allowed and the matter is remitted to the file of the second respondent to pass orders afresh in accordance with law. The petitioner is directed to appear before the second respondent on 08.4.2021 at 11.00 a.m., for personal hearing. It is made clear that the petitioner will not receive any separate notice. It is open to the petitioner to file a fresh objection and also produce all the relevant records. The petitioner will not drag on the matter. On the said date, the petitioner will be heard by the assessing officer and thereafter, the orders will be passed in accordance with law. 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

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

2.The Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Tax Office,
No.50/52, Jawahar Street,
Karaikudi-630 001.

+1 CC to M/s.B.ROOBAN, Advocate (SR-11699[F] dated 17/03/2021)

+1 CC to M/s.SPL GP (SR-11961[F] dated 17/03/2021)

W.P.(MD)Nos.18777 to 18785 of 2017
and
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SVN(CO)
KB(08.04.2021) 3P 5C