



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.02.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).Nos.4049, 4053, 4063, 4065, 4067,
4069, 4071, 4072, 4095, 4098 and 4102 of 2020
and
W.M.P(MD).Nos.3426, 3428, 3437, 3438, 3440,
3441, 3442, 3443, 3461, 3462 and 3464 of 2020

W.P. (MD).No.4049, 4053, 4063, 4065, 4067,
4069, 4071, 4072, 4095, 4098 and 4102 of 2020

M.Sivakumar

...Petitioner(In all WPs)

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),
Palani-1 Assessment Circle,
Commercial Taxes Office,
No.12, R.S.Ramalingam Street 1st Cross,
Shanmugapuram,
Palani-624 601.

...Respondents(In all WPs)

Prayer W.P. (MD).No.4049 of 2020 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in TIN:33215281626/2007-08 dated 04.07.2018 and quash the same.

Prayer in WP(MD). 4053/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2008-09 dt 4.7.2018 and quash the same

Prayer in WP(MD). 4063/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to calling for the records

<https://hcservices.ecourts.gov.in/hcservices/>



pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2009-10 dt 4.7.2018 and quash the same

Prayer in WP(MD). 4065/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2012-2013 dated 04-07-2018 and quash the same

Prayer in WP(MD). 4067/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2010-11 dt 4.7.2018 and quash the same

Prayer in WP(MD). 4069/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2010-11 dated 04-12-2018 and quash the same

Prayer in WP(MD). 4071/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2011-12 dt 4.7.2018 and quash the same

Prayer in WP(MD). 4072/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2014-15 dated 04-12-2018 and quash the same

Prayer in WP(MD). 4095/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2014-15 dt 4.7.2018 and quash the same

Prayer in WP(MD). 4098/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2011-2012 dated 04-12-2018 and quash the same

Prayer in WP(MD). 4102/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN.33215281626/2012-2013 dated 04-12-2018 and quash the same



For Petitioner
For Respondents

: Mr.B.Rooban(in all Wps)
: Mr.J.K.Jayaselan
Government Advocate(in all Wps)

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COMMON ORDER

The petitioner has challenged the impugned orders of the second respondent, dated 04.07.2018 and 04.12.2018 for the assessment year 2007-2008 and 2014-2015 respectively. By these impugned orders, the respondents have redetermined the tax payable by the petitioner and imposed penalty. The petitioner had earlier suffered an assessment order of the second respondent, dated 26.02.2016 for the assessment year 2007-2008 to 2014-2015. Aggrieved by the same, the petitioner has preferred an appeal before the Appellate Deputy Commissioner (CT) (FAC), Madurai (North), Madurai. By separate orders, dated 06.09.2016, the Appellate Commissioner had set aside those orders and remitted the case back to the second respondent to pass appropriate orders.

2. Pursuant to the above said orders, the second respondent issued a notice dated 13.02.2018 and called upon the petitioner to furnish the books of accounts etc. It appears that the petitioner has also complied with the above requirements. Thereafter, the respondents have proceeded to pass the impugned order without calling the petitioner for the personal hearing. This is the manifest violation of principles of natural justice while passing the impugned orders, dated 04.07.2018 and 04.12.2018. Therefore, the impugned orders are liable to be set aside.

3. Under these circumstances, the second respondent is directed to pass appropriate orders on merits and in accordance with law within a period of six weeks from the date of receipt of copy of this order. The second respondent is directed to fix the next hearing date, on which date, the petitioner shall also furnish the original Form T Certificate in support of the case. The Writ Petitions are allowed. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

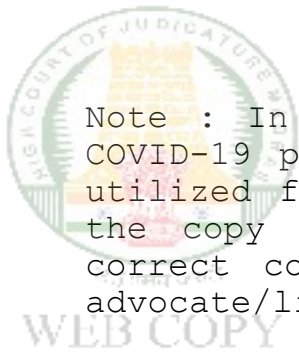
Assistant Registrar (CS III)

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/ /2022

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),
Palani-1 Assessment Circle,
Commercial Taxes Office,
No.12, R.S.Ramalingam Street 1st Cross,
Shanmugapuram,
Palani-624 601.

+1 CC to M/s.B.ROOBAN, Advocate (SR-6164[F] dated 15/02/2022)

+1 CC to M/s.SPL GP (SR-6494[F] dated 16/02/2022)

**W.P (MD) .Nos.4049, 4053, 4063, 4065,
4067,4069, 4071, 4072,4095,
4098 and 4102 of 2020
15.02.2022**

MGJ(02.03.2022) 4P 5C