



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.03.2022

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.5169 of 2022

and

W.M.P(MD).No.4202 of 2022

TVL.T.K.AGARS,
Represented by its Proprietor,
O.Thanikodi

... Petitioner

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 (ST)
Thirupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Road,
Madurai-625 020.

... Respondents

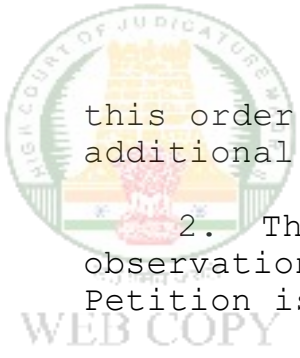
Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the second respondent in TIN:33086232540/2015-16 dated 14.02.2022 and quash the same.

For Petitioner
For Respondents

: Mr.B.Rooban
: Mr.V.Nirmal Kumar
Government Advocate

ORDER

After hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents, I am inclined to set aside the impugned order and the case is remitted back to the respondents to pass a fresh order after hearing the petitioner within a period of three months from the date of receipt of copy of



this order. However, liberty is given to the petitioner to file an additional representation, if any, at the time of personal hearing.

2. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS II)

// True Copy //

/ /2022

Sub Assistant Registrar (CS)

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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 (ST)
Thirupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Road,
Madurai-625 020.

+1 CC to M/s.B.ROOBAN, Advocate (SR-14201[F] dated 24/03/2022)

**W.P (MD) .No.5169 of 2022
24.03.2022**

NSN (CO)
KP (05.04.2022) 2P 4C