BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 11.04.2022
CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

Writ Petition (MD) Nos.7951 to 7953 of 2021
and
W.M.P.(MD)Nos.6059, 6061 and 6062 of 2021

Tvl.P.R.S.Timbers,
Rep. by its Proprietor,
P.Senthikumar,
S/o.Padmanaban,
No.10/1 A1, Ashramam,
Susindram,
Nagercoil,
Kanyakumari District - 629 704. .. Petitioner in all the W.Ps.

Versus

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

2.The State Tax Officer (Data Cell),
Investigation Wing,
Commercial Taxes, Building,
Reserve Line Road,
Palayamkottai,
Tirunelveli District - 627 002. .. Respondents in all the W.Ps.

Prayer in all the W.Ps.:- Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in GSTIN.33BHHPS3266H1Z6/2019-20, GSTIN.33BHHPS3266H1Z6/2018-19 and GSTIN.33BHHPS3266H1Z6/2017-18, respectively, ante-dated as 31.10.2020 and quash the same.

For Petitioner (in all the W.Ps.) : Mr.Raja Veeramanikandan

For Respondents (in all the W.Ps.) : Mr.K.S.Selvaganesan
Additional Government Pleader

COMMON ORDER

After hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, I am of the considered view that the impugned orders have to go and these cases deserve be remitted back to the respondents to pass a fresh order, as the impugned orders have been passed without giving adequate opportunity for the petitioner to represent his case.

2.The petitioner was issued with show cause notices dated 01.10.2020, for the assessment years 2017-2018, 2018-2019 and 2019-2020. The notices were received by the petitioner on 05.11.2020. The petitioner also appears to have replied to the same. However, it were received by the second respondent after the impugned orders came to be passed. It is noticed that the order has been passed before the expiry of 30 days from the date of receipt of the show cause notices.

3.In the light of the above, I am inclined to set aside the impugned orders and remit the cases back to the second respondent to pass speaking orders. Accordingly, the impugned orders of the second respondent are set aside and the cases are remitted back to the second respondent to pass fresh speaking orders. Needless to state that the petitioner shall also be heard before passing such orders. If required, the petitioner shall also file additional documents, if any. The petitioner is also entitled to raise all the issues including the issue relating to the jurisdiction of the second respondent to pass orders.

4.These Writ Petitions stand disposed of with the above direction. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

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O/o. the Principal and Special Commissioner
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Investigation Wing,
Commercial Taxes, Building,
Reserve Line Road,
Palayamkottai,
Tirunelveli District - 627 002.

+1 CC to M/s.R. ROOBAN, Advocate (SR-18179[F] dated 12/04/2022)

+1 CC to M/s.SPL.GP. (SR-18377[F] dated 12/04/2022)

WP (MD) Nos.7951 to 7953 of 2021
11.04.2022

RK(25/04/2022) 3P 5C