IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.05.2023

CORAM:

THE HONOURABLE MR. JUSTICE P.B.BALAJI

W.P.No.15106 of 2023
and
W.M.P.Nos.14596 and 14599 of 2023

M/s.Farman Traders
Rep. by its Proprietor, Samiullah Mohammed Amanulla
No.13, Jafferkhan Street
Pulianthope, Chennai 600 012 ... Petitioner

vs.

The Deputy State Commercial Tax Officer
Commercial Taxes Department
Purasawalkam Assessment Circle
F-50, 1st Floor, 1st Avenue
Anna Nagar (East), Chennai 600 102 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent in the impugned order bearing reference No.ZD330423120297Q dated 25.04.2023 and quash the same.

For petitioner	:	Mr.K.Senguttuvan
For respondent	:	Mr.V.Prashanth Kiran Government Advocate (Taxes)

O R D E R

This writ petition has been filed calling into question the legality and validity of the rectification order dated 25.04.2023 passed by the respondent.

2 The main ground of challenge is that the petitioner has not been afforded an opportunity of personal hearing, despite a request made in regard thereto.

3 The learned Government Advocate (Taxes) invited the attention of this Court to the impugned order, where, in the reference tenth cited, there is a communication that a personal hearing has been availed of by the petitioner on 27.03.2023.

4 This Court perused the entire records available in the typed set of papers. It is seen that the petitioner has addressed a written representation on 27.03.2023 seeking rectification of the order. Be it noted, a mere reference to personal hearing in the final order dated 25.04.2023 does not

appear to be a personal hearing, but, only a reference to the representation of the petitioner.

5 The learned Government Advocate (Taxes) fairly conceded that the petitioner will be afforded a personal hearing before passing final orders and that the rectification application, which has been disposed of without affording to the petitioner, an opportunity of personal hearing, can be set aside.

6 Recording the fair stand of the Department, this Court sets aside the impugned order dated 25.04.2023. It is open to the respondent to afford an opportunity of personal hearing to the petitioner, fixing a convenient date and pass final orders after hearing the petitioner on the rectification application.

P.B. BALAJI, J.

cad

In fine, this writ petition stands allowed, however, sans costs. Connected W.M.Ps. are closed.

10.05.2023

cad

To

The Deputy State Commercial Tax Officer
Commercial Taxes Department
Puruswalkam Assessment Circle
F-50, 1st Floor, 1st Avenue
Anna Nagar (East), Chennai 600 102

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