IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.11.2023

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.23931, 23935 and 23937 of 2023
and
W.M.P.Nos.25258, 25259 and 25261 of 2023

Avone Building Materials
rep. by its Partner S.Habib Rahman ...Petitioner in all W.Ps.

Vs.

The State Tax Officer,
Cuddalore Town. ...Respondent in all W.Ps.

.....

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the respondent in TIN 33594381839/2014-15, 2015-16 and 2016-17 respectively dated 31.08.2021 and to quash the order passed therein

For Petitioner in all W.Ps. : Mr.A.P.Srinivas

For Respondent in all W.Ps: Mr.C.Harsha Raj
Additional Government Pleader (T)

COMMON ORDER

The petitioner has filed these Petitions seeking for issuance of Writ, in the nature of Certiorari to quash the order passed by the respondent dated 31.08.2021.

2. Mr.A.P.Srinivas, learned counsel appearing for the petitioner would submit that the main grievance of the petitioner is that, while passing the impugned orders, the respondent has relied on certain documents pertinent to Inward Check Post Movement, Outside movement of Check Post and Invoices from other Dealers, however, the respondent has not provided any of those documents, which they referred to in the impugned orders, to enable the petitioner to file their reply and to make their submission and without even providing an opportunity of personal hearing, passed the impugned orders. Therefore, the learned counsel prays for setting aside the impugned orders.

3. Mr.C.Harsha Raj, learned Additional Government Pleader for the respondent fairly admitted that the documents, which, the respondent has relied upon in the impugned orders have not been furnished to the petitioner. Therefore, he submitted that all those documents would be furnished to the petitioner, if a direction is issued in that regard.

4. Heard the learned counsel appearing for the petitioner and the respondent.

5. In the present case, the impugned orders came to be passed without providing any of the documents, which, the respondent has relied on/referred to in the impugned orders and before passing the impugned orders, the petitioner has also not been provided with an opportunity of hearing to make their submissions along with reply. In such view of the matter, this Court is inclined to set aside the impugned orders passed by the respondent.

6. Accordingly, these Writ Petitions are allowed, the impugned orders are set aside and the respondent is directed to provided all those materials and documents, which formed the basis for issuance of the impugned orders, viz., the details pertinent to Inward Check Post Movement, Outside movement of Check Post and Invoices from other Dealers, to the petitioner so as to enable them to file reply in an effective manner, and after affording an opportunity of hearing to the petitioner, the respondent shall decide the matter and pass orders in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

08.11.2023

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Index : yes/no
Neutral Citation : yes/no

To

The State Tax Officer,
Cuddalore Town.

Krishnan Ramasamy,J.,

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and 23937 of 2023

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