



W.P.(MD) Nos.13656 to 13660 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.13656 to 13660 of 2023

Tvl.Mehar Tex,
Rep. by its Proprietor Ahamed Hussin
No.2/719-8, Gomathipuram 9th Street,
Gomathipuram,
Sivagangai Road,
Madurai.

... Petitioner
(in all petitions)

Vs.

The Assistant Commissioner (CT) (FAC),
O/o.Assistant Commissioner (CT),
Madurai Rural (East) Circle,
Madurai-625 0202.

... Respondent
(in all petitions)

Common Prayer :- Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings of the respondent in TIN.33244882309/2011-12 (February 2012), TIN.33244882309/2012-13 (June 2012), TIN.33244882309/2011-12 (October 2011), TIN.33244882309/2012-13 (December 2012) and TIN.33244882309/2013-14



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(May 2013) dated 22.04.2022 and quash the same as illegal and devoid of merits and direct the respondent to consider the case of the petitioner in terms of ratio laid down by this Court in 84 STC 521 in the matter of Tvl.R.K.Knits Vs State of Tamil Nadu case.

For Petitioner : Mr.Raja.Karthikeyan

For Respondents : Mr.D.Ghandiraj
Special Government Pleader
(in all petitions)

COMMON ORDER

The above writ petitions are filed for issuance of writ of certiorarified mandamus calling for records pertaining to the impugned proceedings of the respondent in TIN.33244882309/2011-12 (February 2012), TIN.33244882309/2012-13 (June 2012), TIN.33244882309/2011-12 (October 2011), TIN.33244882309/2012-13 (December 2012) and TIN.33244882309/2013-14 (May 2013) dated 22.04.2022 and quash the same as illegal and devoid of merits and direct the respondent to consider the case of the petitioner in terms of ratio laid



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down by this Court in **84 STC 521** in the matter of **Tvl.R.K.Knits Vs State of Tamil Nadu case**.

2. It is the case of the petitioner in all the writ petitions that the impugned orders have been passed without giving him an adequate opportunity to submit his case and further the very orders are non-speaking ones.

3. Heard the counsel appearing on either side and perused the records.

4. A mere perusal of the impugned orders would clearly show that the petitioner has not been called for any personal hearing and the orders have been passed only based on the reply that has been forwarded. That apart, the orders are in three lines and a non speaking one and extracted herein below:-

*“Dealer's objections carefully examined.
Contention of the dealer is not accepted for the reason
that the dealer have file Form 'W' application beyond*



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the time limit as prescribed U/S 18(3) of TNVAT Act 2006. Hence, the refund application is rejected.”

5. In the light of the above, this Writ Petitions are allowed and the impugned orders dated 22.04.2022 passed by the respondent are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent shall pass speaking orders within a period of six weeks from the date of receipt of a copy of this order, after affording an opportunity of personal hearing to the petitioner. It is made clear that if the petitioner does not appear before the Officer on the date specified, he shall not give further opportunity to the petitioner. No costs.

12.06.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes/No
cp

To

The Assistant Commissioner (CT) (FAC),
O/o.Assistant Commissioner (CT),
Madurai Rural (East) Circle,
Madurai-625 0202.



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P.T.ASHA, J.

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