



WP(MD)No.29434 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 13.12.2023

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.29434 of 2023

and

WMP(MD)Nos.25393, 25394 of 2023

Tvl.Ricky Enterprises,
Rep. by its Proprietor
J.Jeyaprakash

.. Petitioner

v.

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

2.The Commercial Tax Officer,
Thirupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai – 625 020.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
seeking issuance of a Writ of Certiorarified Mandamus calling for the



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records relating to the impugned proceedings of the second respondent in TIN No.33146232022/2014-15 dated 20.08.2019, quash the same and consequently, directing the second respondent to redo the assessment afresh by duly serving the notices, providing the copies of the documents relied on and after providing personal hearing opportunity.

For Petitioner : Mr.R.Veeramanikandan
For Respondents : Mr.J.K.Jeyaseelan,
Government Advocate

ORDER

The petitioner is a dealer in Iron and Steel. He was having a shop at 7/7, Parasakthi Nagar Main Street, Aruppukottai Road, Madurai, however, he has changed the shop to No.6, Arunjunai Nagar, Avaniyapuram Bypass Road, Madurai, during 2014-15. He has also duly intimated the same to the authorities. The authorities have also issued certain communications to the new address. However, the proceedings on the subject order were issued in the old address and the official respondents have proceeded further and have passed the impugned order directing the petitioner to pay a sum of Rs.1,08,29,355/-.



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2.Learned Counsel for the petitioner submitted that without any notice and without providing any opportunity of hearing, the impugned order has been passed and therefore, the same is liable to be set aside on the grounds of violation of principles of natural justice.

3.Learned Government Advocate, on instructions from the Officer who is assisting him today before this Court, submitted that the notices were duly issued, however, they were issued to the previous address, inadvertently.

4.Considering this submission of the learned Government Advocate that the notices were inadvertently sent to the previous address, the order impugned in this writ petition dated 20.08.2019 is set aside. However, the respondents are at liberty to issue fresh notice to the petitioner, provide him a reasonable opportunity of personal hearing and thereafter, pass appropriate orders afresh. The petitioner is expected to co-operate with the respondents in concluding the proceedings as expeditiously as possible.



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B.PUGALENDHI, J.

gk

In fine, this writ petition stands disposed of. No costs. Consequently,
connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes
gk

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To

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