



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.09.2024

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

WP.No.17575 of 2008 and
MP.No.2 of 2008

S.Rajamani Nadar

... Petitioner

Vs

1.The Secretary
Sales Tax Appellate Tribunal,
Additional Bench,
Coimbatore.

2.The Deputy Commercial Tax Officer,
Oppanakara Street Circle,
Coimbatore.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records of the 1st respondent – Appellate Tribunal passed in CTSA No. 341/2002 dated 28.02.2007 pertaining to the assessment year 1987-88, quash the same as illegal and contrary to the provisions of Law.

For Petitioner : Mr.V.Rajasekar

For Respondents : Mr.V.Prashanth Kiran, (for R2)
Government Advocate
R1 - Tribunal

ORDER



(Order of the Court was made by Dr.ANITA SUMANTH,J.)

Both, Mr.S.Rajasekar, learned counsel for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate for the respondents would bring to our notice an order passed by this Court in WP.Nos.17751 to 17755 of 2008 allowing the writ petition filed by this petitioner. In fact, the order of the Tribunal assailed in WP.Nos.17751 to 17755 of 2008 and the present writ petition is a common order dated 28.02.2007.

2.The operative portion of the order is as follows:-

'11. But, unfortunately, the Tribunal held that even the summoning of the dealers from Andhra Pradesh was sufficient compliance with the principles of natural justice irrespective of whether they appear or not. The relevant portion of the order of the Tribunal in this regard is found in para 12 which we extract as follows:-

"12. On the directions of the Hon'ble High Court of Madras, the Assessing Authority had issued notice to the Andhra Pradesh dealers for cross-examination of the Andhra Pradesh dealers. But, they had not responded to the notice or the summons by presenting themselves with the relevant account but rebutted by saying that the Hon'ble High Court had not directed the Andhra Pradesh dealers to appear before the Enforcement Wing Officers for cross-examination and moreover the Enforcement Wing Officers have no jurisdiction to summon those dealers. As the other State dealers had not come forward for cross-examination as per the directions given by the Hon'ble High Court to grant opportunity to the dealer, the dealers having come forward for making of assessment, the assessment had been completed by the Enforcement Wing Officers. Here, the Enforcement Wing Officers have clearly complied with the directions of the



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W.P.No.17575 of 2008

Dr.ANITA SUMANTH,J
AND
G.ARUL MURUGAN,J.

mpl

WP.No.17575 of 2008 and
MP.No.1 of 2008

02.09.2024