



W.P.(MD) Nos.12189 to 12193 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.06.2024

CORAM

**THE HON'BLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) Nos.12189 to 12193 of 2024**

and

**W.M.P.(MD) Nos.10811 to 10815 of 2024**

Tvl.Pioneer Spinners,  
(A unit of National Textiles  
Corporation Limited)  
(Represented by its General Manager  
Mr.M.P.Sivasamraj),  
2/222, Madurai Ramanathapuram Road,  
Kamudakudi,  
Paramakudi – 623 719.

... Petitioner in  
all W.Ps.

Vs.

The State Tax Officer,  
(Also known as commercial tax officer),  
Paramakudi Assessment Circle,  
Paramakudi.

... Respondent in  
all W.Ps.

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the records relating to the impugned orders dated 06.05.2024 passed by the respondent herein in TIN:33715423553/2011-12, TIN:33715423553/2012-13, TIN: 33715423553/2013-14, TIN:33715423553/2014-15 and TIN: 33715423553/2015-16 and quashing the same.



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For Petitioner  
in all W.Ps. : Mr.K.A.Parthasarathy

For Respondent  
in all W.Ps. : Mr.J.K.Jayaselan  
Government Advocate

### **COMMON ORDER**

In these Writ Petitions, the petitioners has challenged the impugned orders dated 06.05.2024 passed by the respondent for the Assessment Years 2011-12 to 2015-16.

2. Mr.J.K.Jayaselan, learned Government Advocate takes notice for the respondent.

3. These Writ Petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent as none of the impugned orders bear any reasoning while confirming the demand. They merely state that the submissions of the petitioner were not convincing. However, there is no clear explanation in the impugned orders as to the basis on which it has been concluded that the submissions of the petitioner were not



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convincing. The respondent ought to have been given reasoning while passing the impugned orders.

4. Therefore, the impugned orders are set aside and the cases are remitted back to the respondent to pass fresh orders on merits, as expeditiously as possible, within a period of six (6) months from today.

5. In the result, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

11.06.2024

Index: Yes/ No  
Neutral Citation: Yes / No  
Speaking Order / Non-Speaking Order

JEN

Copy To:

The Assistant Commissioner (ST) -2,  
Tuticorin - 2 Assessment Circle,  
Tuticorin.



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**C.SARAVANAN, J.**

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