BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD).Nos.17469 to 17473 of 2024
and
W.M.P(MD)Nos.15015, 15016, 15017, 15019 & 15051 of 2024

Tvl.Sreshta Leisure Private Limited,
Represented by its General Manager R.Boobalan. ... Petitioner
(In all cases)

Vs.

The State Tax Officer,
Thanjavur Assessment Circle,
Thanjavur. ... Respondent
(In all cases)

Prayer in W.P(MD)No.17469 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned order made in GSTIN. 33AAHCA0069P1ZI/2018-2019, dated 01.04.2024 on the file of the respondent quash the same as illegal.

Prayer in W.P(MD)No.17470 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned order made in GSTIN.

33AAHCA0069P1ZI/2019-2020, dated 05.04.2024 on the file of the respondent quash the same as illegal.

Prayer in W.P(MD)No.17471 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned order made in GSTIN. 33AAHCA0069P1ZI/2020-21, dated 05.04.2024 on the file of the respondent quash the same as illegal.

Prayer in W.P(MD)No.17472 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned order made in GSTIN. 33AAHCA0069P1ZI/2021-2022, dated 01.04.2024 on the file of the respondent quash the same as illegal.

Prayer in W.P(MD)No.17473 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned order made in GSTIN. 33AAHCA0069P1ZI/2017-2018, dated 01.04.2024 on the file of the respondent quash the same as illegal.

For Petitioner	:	Mr.AN.Ramanathan (In all cases)
For Respondent	:	Mr.J.K.Jayaseelan Government Advocate (In all cases)

ORDER

In these writ petitions, the petitioner is challenged the following assessment orders:

Writ Petition Numbers	Assessment Years	Date
W.P(MD)No.17469 of 2024	2018-19	01.04.2024
W.P(MD)No.17470 of 2024	2019-20	05.04.2024
W.P(MD)No.17471 of 2024	2020-21	05.04.2024
W.P(MD)No.17472 of 2024	2021-22	12.04.2024
W.P(MD)No.17473 of 2024	2017-18	01.04.2024

2. These writ petitions are disposed of at the time of admission with the consent of the learned Government Advocate appearing for the respondent as the impugned orders challenged in these writ petitions have been passed by an Officer different from the person who heard the petitioner. All the impugned orders are signed by one State Tax Officer, namely V.Saritha.

3. It is the case of the petitioner that notices that preceded the impugned orders are signed by one State Tax Officer, namely V.Sangeetha and that the petitioner was also heard by the said State Tax Officer, namely V.Sangeetha. It

is submitted that however the impugned orders have been passed by an officer, different from the person who heard the petitioner during personal hearing. It is therefore submitted that the impugned orders passed are in gross violation of principles of natural justice.

4. The learned Government Advocate appearing for the respondent confirms the position that the officer who heard the petitioner is different from the officer who has passed the impugned orders.

5. Having considered the submissions of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this Court is of the view that the impugned orders have been passed in gross violation of principles of natural justice.

6. Under these circumstances, the impugned orders are set aside and the cases are remitted back to the respondent to pass fresh orders on merits after hearing the petitioner in person. It is made clear that the officer who hears the petitioner shall pass the final order. It is expected that the orders will be passed in the remand proceedings within a period of three (3) months from today. The

impugned orders which stand quashed shall be treated as addendum to the notices that preceded the respective impugned orders. The petitioner may file additional reply.

6. In view of the above, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

29.07.2024

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

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To

The State Tax Officer,
Thanjavur Assessment Circle,
Thanjavur.

C.SARAVANAN, J.

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W.P.(MD).Nos.17469 to 17473 of 2024

29.07.2024