



W.P.(MD) Nos.21807 to 21809 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 11.06.2024

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.21807 to 21809 of 2023

and

W.M.P.(MD)Nos.18189, 18190 and 18193 of 2023

Tvl.C.M.S. Balan and Co.,
Rep. by its Proprietrix,
B.Chandra Devi,
130-A, East Masi Street,
Madurai - 625 001.

... Petitioner in all the W.Ps.

Vs.

1.The State Tax Officer,
Munichalai Road Circle,
Madurai - 20.

2.The State Tax Officer,
Venkalakadai Street Circle,
Madurai - 20.

... Respondents in all the W.Ps.

Prayer in W.P.(MD)No.21807 of 2023: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the first respondent in Ref No. 33ADWPC2363B2ZV/2017-18, dated 23.06.2023 and quash the same as illegal, invalid and against the principles of natural justice.

Prayer in W.P.(MD)No.21808 of 2023: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, calling



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for the records on the file of the first respondent in Ref No. 33ADWPC2363B2ZV/2018-19, dated 22.06.2023 and quash the same as illegal, invalid and against the principles of natural justice.

Prayer in W.P.(MD)No.21809 of 2023: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, calling for the records on the file of the first respondent in Ref No. 33ADWPC2363B2ZV/2019-20, dated 22.06.2023 and quash the same as illegal, invalid and against the principles of natural justice.

For Petitioner in all the W.Ps. : Mr.A.Chandrasekaran

For Respondents in all the W.Ps.: Mr.J.K.Jayaseelan
Government Advocate

COMMON ORDER

By this common order, all the three Writ Petitions are being disposed of on the ground that there is an apparent violation of principles of natural justice, as the petitioner was not heard before passing the impugned orders.

2. The impugned orders passed for the respective Assessment Years refer to personal hearing notice, dated 04.01.2023 for the Assessment Year 2017-2018; and notices dated 07.03.2023 for the Assessment Years 2018-2019 and 2019-2020. However, the specific case of the petitioner is that such notices were not received by her.



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3. On the other hand, the learned Government Advocate for the respondents has produced a copy of the personal hearing notices dated 04.01.2023 and 07.03.2023. It is noticed that the personal hearing notices that have been filed today before this Court relates to the Assessment Years 2017-2018 and 2019-2020 and not for the Assessment Year 2018-2019. Therefore, the impugned orders are set aside and the case is remitted back to the first respondent to pass fresh order on merits after giving the petitioner the relied upon documents, which form the basis of the notices that preceded the impugned order, within a period of 60 days from today. The petitioner shall file a consolidated reply by treating the impugned orders as Addendum to the respective show cause notices within a period of 30 days thereafter. The first respondent shall endeavour to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three months thereafter.

4. These Writ Petitions stand disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

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

11.06.2024



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To

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C.SARAVANAN, J.

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