

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 20.4.2015.

CORAM

THE HON'BLE MR.JUSTICE T.RAJA

W.P.No.11341 of 2015

and

M.P.Nos.1 and 2 of 2015

M/s.Akshaya Traders
rep. by its Proprietor-
A.Rajamani
No.6/20 Varadharajan Layout
Poonthottam Villupuram 605 602 Petitioner

vs.

The Deputy Commissioner
(CT) Villupuram II Villupuram Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33134702192/2011-12 dated 28.8.2014 and quash same.

For Petitioner : Ms.R.Hemalatha
For Respondents : Mr.S.Kanmani Annamalai, AGP (T)

ORDER

This writ petition is directed against the impugned order passed by the Deputy Commissioner (CT) Villupuram-II, Villupuram on the sole ground that the mandatory conditions adumbrated in section 22(4) of the Act providing a reasonable opportunity of being heard has been violated while passing the impugned order.

2. Relying upon the judgment of this court in M/S.RAJAM OFFSET PRINTERS v. THE COMMERCIAL TAX OFFICER (1995(8) MTCR 55), learned counsel for the petitioner would submit that the respondent is legally obliged to give reasonable opportunity of being heard under section 22(4) of the TNVAT Act and as it has not been done as per the above provision and on the basis of the ratio laid down in the above decision, the impugned order is liable to be set aside.

3. Learned Additional Government Pleader appearing for the respondent fairly agreed to the said contention that the petitioner was not provided an opportunity of being heard as per section 22(4)

of the Act and submitted that the matter may be remanded to the respondent to provide a reasonable opportunity of being heard.

4. This court also, on perusal of the impugned order, is able to infer that mandatory conditions made under section 22(4) of the Act has not been followed. In that view of the matter, the impugned order is set aside. The respondent is directed to reconsider the matter afresh by giving reasonable opportunity as per section 22(4) of the Act and pass orders within a period of three months from the date of receipt of copy of this order.

5. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petitions are closed.

ssk.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Deputy Commissioner
(CT) Villupuram II Villupuram

+ 1 cc to M/s.R.Hemalatha, Advocate SR 21192

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 21542

mg(co)
prk27/5

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