IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.11741 to 11747 of 2015

Sri Vignesh Jewellers,
Rep. By its Partner K.B.Balan,
No.1369, Trichy Road, Old Chungam,
Ramanathapuram,
Coimbatore - 641 045. ... Petitioner in all the petitions

Vs.

The Assistant Commissioner (CT),
Trichy Road Assessment Circle,
Coimbatore. ... Respondent in all the petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue writ of certiorari to call for the records on the file of the respondent in TIN Nos.33021840607/2007-08, 33021840607/2008-09, 33021840607/2009-10, 33021840607/2010-11, 33021840607/2011-12, 33021840607/2012-13 and 33021840607/2013-14 respectively, dated 30.12.2014, and quash the same as being without jurisdiction and authority of law and contrary to the principle laid down by this Court reported in (2006) 146 STC 642 (Madras Granites (P) Ltd. v. Commercial Tax Officer, Arisipalayam Circle, Salem and another).

In all the Writ Petitions:

For Petitioner :Mr.R.Senniappan
For Respondent :Mr.Manoharan Sundaram, AGP (T)

COMMON ORDER

In all these Writ Petitions, the petitioner, who is the registered dealer under the provisions of Tamil Nadu Value Added Tax Act, 2006, challenged the order of assessment for the assessment years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14.

2. It is the contention of the learned counsel for the petitioner that the respondent, being a quasi-judicial authority and Assessing Officer, had simply adopted the proposal sent by the Enforcement Officers without taking note of the objection submitted by the petitioner along with entire record. It is further submitted

that as per Section 22(4) of the TNVAT Act, the respondent ought to have provided an opportunity of personal hearing to the petitioner, however, without doing so, he passed the impugned assessment order for the assessment years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14.

3. It is, at this point of time, learned Additional Government Pleader (Tax) appearing for the respondent was unable to reply to the above said contention of the petitioner, therefore, this Court, by taking note of the fact that the impugned order dated 30.12.2014 for the assessment years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 was passed without giving an opportunity of personal hearing to the petitioner as contemplated under Section 22(4) of the TNVAT Act, is inclined to set aside the impugned order. Accordingly, the writ petitions stand allowed by setting aside the impugned order. The matter is remitted back to the respondent to consider the issue afresh on merits, after providing an opportunity of personal hearing to the petitioner. No Costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

rkm
To

The Assistant Commissioner (CT),
Trichy Road Assessment Circle,
Coimbatore.

1 cc to Mr.P.Senniappan , Advocate Sr.No.26187
1 cc to Government Pleader.Sr.No.26197

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