IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.11900 of 2015

Sri Sakthi Maligai,
Rep. By its Proprietor T.Murugan. ...Petitioner

Vs.

The Deputy Commercial Tax Officer,
Panruti (Town),
Panruti. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorarified mandamus to call for the records on the file of the respondent herein in his TIN:33794481348/2013-14, dated 04.02.2015, quashing the same while directing the respondent herein to pass the assessment order as provided under Section 3(4)(a) of the TNVAT Act, 2006, as per the returns filed in Form K for the year 2013-14 along with DD dated 23.03.2015 for a sum of Rs.14,735/- being 0.5% on the sales turnover of Rs.22,20,500/- (Tax of Rs.11,103/- + interest of Rs.3,632/-).

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.A.N.R.Jayapratap, GA

ORDER

The present writ petition is directed against the impugned order passed by the respondent / the Deputy Commercial Tax Officer, Panruti, in TIN:33794481348/2013-14, dated 04.02.2015, on the ground that the respondent has passed the impugned order without considering the application filed by the petitioner under Section 3(4)(a) of the Tamil Nadu Value Added Tax Act, 2006 (in short “Act”).

2. It is also further claim of the petitioner that the assessment order has been made under Section 22(4) of the Act, therefore, the respondent ought to have provided an opportunity of personal hearing to the petitioner. Learned Government Advocate appearing for the respondent stated that the petitioner was not afforded with an opportunity of personal hearing as per the judgment of this Court in the case of SRC Projects Private Limited v. Commissioner of Commercial Taxes, Chennai and another ([2010] 33 vst 333 (Mad)), therefore, the respondent may be directed to hear the claim of the petitioner afresh.

3. Apparently, from the assessment order passed by the respondent, I am able to see that the petitioner was not afforded with an opportunity of personal hearing as per the above said judgment of this Court in SRC Projects Private Limited's case (cited supra). Therefore, the impugned order passed by the respondent is set aside and the matter is remitted back to the respondent to pass orders afresh on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner.

4. With the above direction, the writ petition stands disposed of. No Costs. M.P.No.1 of 2015 is closed.

Sd/-
Assistant Registrar(R)

//True Copy//

Sub Assistant Registrar

rkm

To

The Deputy Commercial Tax Officer,
Panruti (Town),
Panruti.

1 CC to Mr.N.Inbarajan, Advocate SR.No. 23083

1 CC to the Government Pleader, SR.No. 23231

W.P.11900 of 2015

PPA (CO)
PSI (14.05.2015)