IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 01.06.2015

CORAM:

THE HON'BLE MR. JUSTICE T. RAJA

W.P. Nos. 13502 & 13503 of 2015
and
M.P. Nos. 1 & 1 of 2015

M/s. Chandra Stores
Rep. by its Proprietor .. Petitioner in W.P. No.13502/2015

M/s. Chandra Metals
Rep. by its Partner .. Petitioner in W.P. No.13503/2015

Vs.

Assistant Commissioner (CT)
Ayyappanthangal Assessment Circle
Chennai - 600 089. .. Respondent in both WPs

PRAYER: These Writ Petitions have been filed under Article 226 of the Constitution of India to issue an order of Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN Nos. 33811380344/2013-14 and 33851387112/2013-14 dated 10.04.2015 and quash the orders passed therein and to direct the respondent to pass revised orders pursuant to Section 3(4) of the TNVAT Act, 2006 under compounding scheme after providing an opportunity of personal hearing to the petitioner and pass further orders.

For petitioner : M/s. C. Baktha Siromoni
in both WPs

For respondent : Mr. V. Hari Babu,
in both WPs Additional Government Pleader (T)

C O M M O N O R D E R

There are two writ petitions, filed by the petitioners challenging the impugned orders in TIN Nos. 33811380344/2013-14 and 33851387112/2013-14 dated 10.04.2015 passed by the Assistant Commissioner (CT), Ayyappanthangal Assessment Circle, inter alia that no personal hearing as required under Section 22(4) of the TN VAT Act, was provided to the petitioners.

2. In support of his submission, learned counsel appearing for the petitioners brought to the notice of this Court, the written requests placed before the respondent through their

letters dated 27.02.2015 and 06.04.2015, specifically mentioning that if the Commercial Tax Officer, Ayyappanthangal Assessment Circle, is not satisfied with the reply, a personal hearing may kindly be afforded to them to explain in detail. Adding further, he would submit, the petitioners have also pleaded that while arriving at the sales suppression the sales reported and tax paid has not been taken into consideration. Even that plea of the petitioners were not properly considered by the respondent.

3. Mr. V. Hari Babu, learned Additional Government Pleader taking notice for the respondent, after perusal of the written request made by the petitioners on 27.02.2015 and 06.04.2015 seeking personal hearing to be given to the petitioners, was unable to reply as to whether the petitioners were given the opportunity of personal hearing as contemplated under Section 22(4) of the TN VAT Act.

4. Therefore, on the limited score that the impugned orders have been passed in utter violation of Section 22(4) of the TN VAT Act, which contemplates an opportunity of personal hearing to the petitioners, this Court without going into the merits of the matter, setting aside the impugned orders, remand the cases back to the file of the respondent for fresh consideration on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioners.

5. With this direction, both the writ petitions are allowed and the impugned orders of the respondent in TIN Nos. 33811380344/2013-14 and 33851387112/2013-14 dated 10.04.2015 are set aside. Consequently, the connected Miscellaneous Petitions are closed. There is no order as to costs.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

The Assistant Commissioner (CT)
Ayyappanthangal Assessment Circle
Chennai - 600 089.

+2 cc to M/s.C.Bachasiromoni, Advocate,SR.26079

+1 cc to Spl.Government Pleader (T),SR.25839.

rsk(co)
krd 8/6

W.P. Nos. 13502 &
13503 of 2015
and
M.P.Nos.1 & 1 of 2015