IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.13774 to 13778 of 2015

Tvl.Thangam Agencies
represented by its Proprietor
S.T.Thenaruvi
No.85/86, Sankari Road
Tiruchengode
Namakkal District .. Petitioner in all the writ petitions

-vs-

The Commercial Tax Officer
Tiruchengode Town Assessment Circle
Tiruchengode .. Respondent in all the writ petitions

Petitions under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TIN.33583183555/2009-10, 2010-11, 2011-12, 2012-13 & 2013-14 respectively, dated 10.3.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and further direct the respondent to pass order afresh after grant of personal opportunity of being heard as per Section 22(4) of the TNVAT Act, 2006.

For Petitioner :: Mr.R.Senniappan

For Respondent :: Mr.V.Haribabu
Additional Government Pleader

ORDER

All these writ petitions have been filed by M/s Thangam Agencies represented by its proprietor, challenging the impugned orders passed by the respondent in TIN.33583183555 pertaining to the assessment years 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14 respectively, dated 10.3.2015, on the ground that they are without jurisdiction and violative of the principles of natural justice.

2. The petitioner is a registered dealer in cement under the Tamil Nadu Value Added Tax Act and an assessee on the files of the respondent herein. Complaining that the impugned orders have been

passed contrary to the statutory provisions under Section 22(4) of the Tamil Nadu Value Added Tax Act, the learned counsel for the petitioner submitted that had the petitioner been granted with a reasonable opportunity viz., personal hearing, the petitioner would have satisfied the respondent with all the relevant documents and since the respondent has not complied with the mandatory requirement of giving an opportunity of personal hearing to the petitioner in terms of the aforesaid provision, the impugned orders are liable to be set aside on that score.

3. Mr.V.Haribabu, learned Additional Government Pleader takes notice on behalf of the respondent.

4. In the present cases, this Court is able to see that the petitioner was not afforded with a reasonable opportunity of personal hearing under Section 22(4) of the Tamil Nadu Value Added Tax Act. Therefore, on that limited score, the impugned orders are set aside and the matter is remitted to the respondent to provide an opportunity of personal hearing to the petitioner before passing final orders on merit. The writ petitions are disposed of accordingly. Consequently, M.P.Nos.1 of 2015 are closed. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

ss

To

1. The Commercial Tax Officer
Tiruchengode Town Assessment Circle
Tiruchengode

+1 CC to Mr.R.Senniappan, Advocate Sr.24852

CO-SSI
ths : 19.05.2015

W.P.Nos.13774 to 13778 of 2015
30.04.2015