IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.15556 to 15558 of 2014
and
M.P.No.1& 1/14

The Mobile Store Services Limited,
Rep. By its Manager S.Jayaraj,
No.28/45, Roop emerald,
North Usman Road, T.Nagar,
Chennai - 600 017. ... Petitioner
in all the writ petitions

Vs.

The Assistant Commissioner (CT),
Rattan Bazaar Assessment Circle,
Kuralagam Annex,
Chennai - 600 108. ... Respondent
in all the writ petitions

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorari to call for the impugned proceedings of the respondent passed in TIN/33140301248/2010-2011, TIN/33140301248/2011-2012, TIN/33140301248/2012-2013, respectively, dated 20.05.2014 and quash the same.

In all the Writ Petitions:

For Petitioner :Mr.N.Murali

For Respondent :Mr.S.Kanmani Annamalai, AGP (T)

C O M M O N O R D E R

In all these Writ Petitions, the petitioner, who is the registered dealer under the provisions of Tamil Nadu Value Added Tax Act, 2006, and Central Sales Tax Act, 1956, challenged the order of assessment for the assessment years 2010-2011, 2011-2012 and 2012-2013.

2. The only contention of the learned counsel appearing for the petitioner is that they have not provided with an opportunity of

personal hearing before passing the impugned assessment orders for the assessment years 2010-2011, 2011-2012 and 2012-2013, for, as per Section 27(2) of the TNVAT Act, no order shall be passed without giving a reasonable opportunity to show cause against such order, therefore, only on this sole ground, he sought for quashing the impugned assessment orders.

3. Agreeing with the above said submission of the learned counsel for the petitioner, learned Additional Government Pleader (Tax) appearing for the respondent stated that before passing the impugned assessment orders, the respondent ought to have provided an opportunity of personal hearing to the petitioner, however, since such procedure was not followed by the respondent, a direction may be issued to the respondent to pass orders afresh after following the above said procedure.

4. Recording the above said submission of the learned Additional Government Pleader (Tax) appearing for the respondent, this Court, without going into the merits of the matter, directs the respondent to provide a reasonable opportunity of personal hearing to the petitioner as contemplated in Section 27(2) of the TNVAT Act and thereafter to pass orders on merits and in accordance with law. The respondent is further directed to issue a notice to the petitioner mentioning the date of personal hearing.

5. In fine, the writ petitions stand allowed by setting aside the impugned assessment orders. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

rkm
To
The Assistant Commissioner (CT),
Rattan Bazaar Assessment Circle,
Kuralagam Annex,
Chennai - 600 108.

3 cc to Mr. N.Murali, Advocate Sr.No.30291/15
1 cc to Spl.Government Pleader.Sr.No.30304

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kgk(co)
pmk.3.7.2015