

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 30.01.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. No.2227 of 2015

M/s.Kriticons Limited,  
rep. by its Authorised Signatory

.. Petitioner

Vs.

Assistant Commissioner (CT),  
Broadway Assessment Circle,  
Chennai-600 001.

.... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33610541404/2007-08 dated 02.12.2014 and quash the order passed therein and to direct the respondent to pass fresh orders under TNVAT Act after providing an opportunity of personal hearing and considering the reply filed to the notice issued on 23.04.2014.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.Kanmani Annamalai, AGP(Tax)

O R D E R

The petitioner has come forward with the writ petition challenging the impugned order dated 02.12.2014 bearing proceedings in TIN No.33610541404/2007-08, issued by the respondent and to quash the same.

2.Learned counsel for the petitioner submitted that though the impugned order has been passed after six months from the date of reply and objections filed by the petitioner, in which, the petitioner requested for personal hearing, by letter dated 23.06.2014, the petitioner was not given an opportunity of personal hearing. According to the petitioner, the impugned order dated 02.12.2014 is erroneous.

3.Heard both sides.

4.I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity has been given and there is a violation of principles of natural justice. In view of the submission made by the learned counsel for the petitioner and the fact that the order dated 02.12.2014 has been passed without giving an opportunity of personal hearing to the petitioner, this writ petition is allowed and the impugned order is

set aside. The petitioner is entitled to have an opportunity of personal hearing. The respondent is directed to fix the date for personal hearing on 17.02.2015 and to pass appropriate orders on merits and in accordance with law, after hearing the petitioner. No costs. Consequently, connected M.P. is closed.

Sd/-  
Deputy Registrar

//True Copy//

Sub Assistant Registra

vga

To  
Assistant Commissioner (CT),  
Broadway Assessment Circle,  
Chennai-600 001.

+ 1 cc to Mr.C. Bakthasiromoni, Advocate Sr.4962  
+ 1 cc to Special Government Pleader Sr.5223

W.P. No.2227 of 2015

GJ(CO)  
Eu 10.02.15



WEB COPY