

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 04.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. No.2639 of 2015

Tvl.Durga Agencies
rep. by its Proprietor .. Petitioner
No.13 A Virupatchi Main Road,
Kurinjipadi - 607 302

Vs.

The Assistant Commissioner (CT),
Cuddalore Taluk. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus calling for the records of the respondent in Assessment Order in TIN 33504403374/2012-13 dated 12.12.2014 and to quash the same as illegal and unconstitutional and also to direct the respondent to grant an opportunity to the petitioner as provided under Section 22 (4) of the TNVAT Act to produce their books of accounts and to verify the same before passing fresh orders of assessment.

For Petitioner : Mr.A.Ravichandran

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 passed by the respondent in TIN 33504403374/2012-13 dated 12.12.2014 and to quash the same as illegal and unconstitutional and also to direct the respondent to grant an opportunity to the petitioner as provided under Section 22 (4) of the TNVAT Act to produce their books of accounts and to verify the same before passing fresh orders of assessment.

2.Learned counsel for the petitioner submitted that the petitioner is entitled to be heard in person on the personal hearing and he cannot be deprived of by the respondent, whatever may be the reason. Learned counsel for the petitioner agreed to pay 20% of the payment.

3.I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity has been given to the petitioner. The impugned order is set aside and the matter is remitted to the original authority. Accordingly, the writ petition is allowed with a direction that the petitioner shall

appear before the authority concerned on 04.03.2015 for personal hearing and shall make his submissions/objections. Based on the objections, which are going to be submitted by the petitioner, the authorities may pass appropriate orders, on merits, not being influenced by this order. In case, the petitioner failed to avail the opportunity on 04.03.2015 for personal hearing for the reason whatsoever, the authorities are empowered to pass fresh orders, on merits and in accordance with law. No costs. Consequently, connected M.Ps are closed.

4.It is also made clear that if there is any excess input paid by the petitioner, the same can be adjusted towards 20% of payment to be paid by the petitioner.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga

To

The Assistant Commissioner (CT),
Cuddalore Taluk.

1 cc to Mr.A.Ravichandran ,Advocate, SR.No.5711
1 cc to Spl Government Pleader,Sr.No5872

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