

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.2.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.4116 to 4119 of 2015

and

M.P.Nos.1 of 2015 (4 cases)

M/s.J.P.Dye Chem (P) Ltd.  
rep. by its Senior Accounts Manager  
No.166-A Purasawakkam High Road  
Chennai 600 010

Petitioner in All WP's

vs.

Commercial Tax Officer  
Ayanavaram Assessment Circle  
Chennai 600 010

Respondent in All WP's

Writ Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33431002350/2009-10 dated 22.1.2015, No.33431002350/2010-11, No.33431002350/2011-12 and No.33431002350/2012-13 dated 2.2.2015 and quash the illegal order passed therein and to direct the respondent to give the petitioner an opportunity of personal hearing and assess the interstate sales by considering the letter dated 27.5.2014 received on 2.6.2014 by the petitioner and as per the procedure laid down under Section 8 of the CST Act.

For Petitioner : Mr.C.Bakthasiromoni

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

COMMON ORDER

The petitioner has come forward with the writ petitions challenging the impugned orders in TIN No.33431002350/2009-10 dated 22.1.2015, No.33431002350/2010-11, No.33431002350/2011-12 and No.33431002350/2012-13 dated 2.2.2015 issued by the respondent and to quash the same.

2.Learned counsel for the petitioner submitted that though the impugned orders have been passed after six months from the date of reply and objections filed by the petitioner, in which, the petitioner requested for personal hearing, the petitioner was not given an opportunity of personal hearing. According to the petitioner, the impugned orders are erroneous.

3.Heard both sides.

4. I find some 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 the impugned orders have been passed without giving an opportunity of personal hearing to the petitioner, these writ petitions are allowed and the impugned orders are 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 3.3.2015 and to pass appropriate orders on merits and in accordance with law, after hearing the petitioner. No costs. Consequently, connected M.Ps. are closed.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.  
To  
Commercial Tax Officer  
Ayanavaram Assessment Circle  
Chennai 600 010

+ 1 cc Special Government Pleader Sr.9093  
+ 1 cc to Mr.C. Bakthasiromoni, Advocate SR.8971

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TM(CO)  
Eu 03.03.15

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