

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.4988 to 4990 of 2015
and
M.P.Nos.1,1 and 1 2015

Tvl.S.R.Cartons India Pvt. Ltd.,
Rep. By its Managing Director,
R.Shafiullah,
Hosur Main Road,
Kodiyur,
Pala Code Taluk.

... petitioner in
all the W.Ps'.

Versus

The Commercial Tax Officer,
Pala Code,
Dharmapuri District.

... Respondent in all the WPs

Common Prayer: Writ petitions filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, calling for the records on the files of the respondent in TIN.No.33423291701/2012-13, TIN No.33423291701/2013-14 and TIN No.33423291701/2014-15 respectively dated 21.11.2014 and quash the same as being without jurisdiction and authority of law and contrary to Section 22(4) of the TNVAT Act, 2006.

For petitioner : Mr.R.Senniappan
in all W.Ps'.

For Respondent : Mr.Kanmani Annamalai,
in all W.Ps'. Addl. Govt. Pleader (T)

COMMON ORDER

On consent, these writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner has come forward with the present writ petitions to quash the orders of the respondent in TIN.No.33423291701/2012-13, TIN No.33423291701/2013-14 and TIN No.33423291701/2014-15 dated 21.11.2014.

3. Admittedly, no opportunity of hearing the petitioner in person has been given. Opportunity of being heard in person is mandatory in terms of Section 22(4) of the TNVAT Act, 2006 and the same has not been given and this fact has not been refuted by the respondent. In view of this, the impugned orders are set aside on the ground of non-compliance of mandatory provision under Section 22 (4) of the TNVAT Act, 2006 and the matter is remitted to the authority for passing fresh orders on merits and in accordance with law.

4. Accordingly, the petitioner is directed to appear before the Authority on 16.03.2015 and make his submission both oral and written and also produce all the relevant documents and also various decisions of the Honourable High Court in support of his case and on receipt of the same, the authority shall pass fresh orders on merits and in accordance with law, by taking note of the decisions that may be quoted by the petitioner. If any violation, it is open to the petitioner to challenge the same, in accordance with law.

5. With the above direction, all the Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

vsm

To

The Commercial Tax Officer,
Pala Code,
Dharmapuri District.

1 cc to Mr.R. Senniappan, Advocate, Sr. 10307
1 cc to Spl.Government Pleader, Taxes, sr. 10413

W.P.Nos.4988 to 4990 of 2015

MG (CO)
kk 26/2