IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:11.03.2015

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The Honourable MR. JUSTICE M.DURAISWAMY

W.P.Nos.6751 and 6752 of 2015
and M.P.Nos.1 of 2015

A.Jayalakshmi

... Petitioner in both the WPs

Vs

The Assistant Commissioner(CT)
Villupuram-I Assessment Circle Villupuram.

... Respondent in both the WPs

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN No.33494681430/2011-2012 and 2013-2014 respectively and quash the impugned orders dated 19.08.2014 and 30.9.2014 respectively as passed without granting personal hearing as contemplated under proviso to Section 22(4) of the TNVAT Act and to further direct the respondent to provide the copies of the documents taken from the buyers and thereafter to grant opportunity to the petitioner to file their objections and also grant personal hearing as provided under proviso to Section 22(4) of the TNVAT Act

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Cibi Vishnu, AGP(T)

C O M M O N O R D E R

Heard the learned counsel for the petitioner and Mr.Cibi Vishnu, learned Additional Government Pleader(T), who takes notice for the respondent.

2. By consent of both the counsels, the writ petitions are taken up for final hearing at the admission stage.

3. The above writ petitions have been filed by the petitioner to issue a writ of certiorarified mandamus to call for the impugned orders dated 19.08.2014 and 30.9.2014 respectively, as passed without granting personal hearing, as contemplated under

proviso to Section 22(4) of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred to as "the Act") and to further direct the respondent to provide the copies of the documents taken from the buyers and thereafter to grant opportunity to the petitioner to file their objections and also grant personal hearing as provided under proviso to Section 22(4) of the Act.

3. It is the case of the petitioner that the respondent has not given any personal hearing to her prior to passing the impugned orders. Provisions of Section 22(4) of the Act is mandatory in nature. In these circumstances, the respondent should have given an opportunity to the petitioner to putforth her case.

4. The learned Additional Government Pleader (Taxes), appearing for the respondent submitted that an opportunity may be given to the petitioner as per proviso to Section 22(4) of the Act.

5. Having regard to the submissions made by the learned counsel on either side, I set aside the impugned orders dated 19.08.2014 and 30.09.2014 passed by the respondent and remand the matter to the respondent for fresh disposal. The respondent is directed to give an opportunity of personal hearing to the petitioner as provided under Section 22(4) of the Act and decide the matter afresh on merits and in accordance with law.

6. The learned counsel for the petitioner submitted that the respondent may be directed to provide the copies of the documents taken from the buyers on an application being made by the petitioner.

7. In these circumstances, on an application being made by the petitioner, the respondent is directed to provide copies of the documents taken from the buyers and thereafter take up the proceedings for hearing. The petitioner also agreed to appear before the respondent on 15.04.2015 for personal hearing. After hearing the petitioner, the respondent is directed to decide the matter on merits and in accordance with law.

With the above observations, the writ petitions are allowed. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner(CT)
Villupuram-I Assessment Circle Villupuram.

+1cc to Mr.P.RajKumar, Advocate, S.R.No.14098
+1cc to the Special Government Pleader, S.R.No.13879

W.P.Nos.6751 and 6752 of 2015

KSJ(CO)
CA(16/03/2015)