

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:11.03.2015

CORAM

The Honourable MR. JUSTICE M.DURAI SWAMY

W.P.No.6759 of 2015

and

M.P.No.1 of 2015

M/s. Zain Chem
Rep. by its Proprietor
No.1279 Katmani Street
Vaniyambadi.

... Petitioner

Vs

Assistant Commissioner (CT)
Vaniyambadi Assessment Circle Vaniyambadi

... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of the respondent and quash the assessment proceedings in TIN No. 33494642533/2012-13 dated 05.12.2014 and direct the respondent to pass fresh orders by providing an opportunity of personal hearing.

For Petitioner : Mr.C.Baktha Siromoni

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 petition is taken up for final hearing at the admission stage.

3. The above writ petition has been filed by the petitioner to issue a writ of certiorarified mandamus to call for the impugned order dated 05.12.2014 and to direct the respondent to pass fresh orders by providing an opportunity of personal hearing.

4. It is the case of the petitioner that the respondent has not given any personal hearing to the petitioner prior to passing the impugned order. 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 put forth its case.

5. 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.

6. Having regard to the submissions made by the learned counsel on either side, I set aside the impugned order dated 05.12.2014 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 representative of the petitioner as provided under Section 22(4) of the Act and decide the matter afresh on merits and in accordance with law. The learned counsel for the petitioner also agreed that the representative of the petitioner would appear before the respondent on 15.04.2015 for personal hearing. After hearing the representative of the petitioner on 15.04.2015, 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)
Vaniyambadi Assessment Circle, Vaniyambadi

+1cc to Mr.C.Baktha Siromoni, Advocate, S.R.No.13801
+1cc to the Special Government Pleader, S.R.No.13881

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

W.P.No.6759 of 2015