IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:11.03.2015

CORAM

The Honourable MR. JUSTICE M.DURAISWAMY

W.P.Nos.6824 and 6825 of 2015
and M.P.Nos.1 of 2015

V.Pandarinathan ... Petitioner

Vs

The Commercial Tax Officer
Suramangalam Assessment Circle Salem. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records on the files of the respondent in TIN 33082800680/2011-2012 and 2012-2013 respectively dated 16.2.2015 received on 20.2.2015 and quash the same as being contrary to the principles of natural justice and that of the principle laid down by this Honourable Court in the judgment reported in (2007) 295 ITR 303 (Mad) (V.Selladurai Vs. Chief Commissioner of Income Tax (OSD) and another) and further direct the respondent to pass order afresh in accordance with law.

For Petitioner : Mr.R.Senniappan

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

C O M M O N O R D E R

Mr.Cibi Vishnu, learned Additional Government Pleader(T) 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.

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3. The above writ petitions have been filed by the petitioner to issue a writ of certiorari to call for the records of the respondent dated 16.2.2015 and to quash the same, as being contrary to the principles of natural justice and further direct the respondent to pass orders afresh in accordance with law.

4. The only point raised by the petitioner is that the respondent has not given personal hearing as contemplated under Section 22(4) of the Tamil Nadu Value Added Tax, 2006 (hereinafter

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referred to as "the Act") and therefore, the orders are liable to be set aside.

5. It is settled position that provisions of Section 22(4) of the Act is mandatory in nature. Therefore, the respondent should have afforded an opportunity of personal hearing to the petitioner.

6. In these circumstances, the impugned orders dated 16.02.2015 passed by the respondent are set aside and the matter is remanded to the respondent for fresh consideration, after giving an opportunity of personal hearing to the petitioner, as contemplated under Section 22(4) of the Act. It is made clear that the petitioner shall appear before the respondent in person on 15.04.2015 and he is also at liberty to file his objections before the respondent.

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

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

RG

To

The Commercial Tax Officer
Suramangalam Assessment Circle Salem.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.13756
+1cc to the Special Government Pleader, S.R.No.13878

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