

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 18.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.7575 to 7580 of 2015

Vijaya Foods,
rep. by its Proprietrix Vijaya ...Petitioner in all
cases

Vs.
The Assistant Commissioner (CT) (FAC),
Perur Circle, Coimbatore. ...Respondent in all cases

Prayer in W.P. No.7575 of 2015:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the file of the respondent in her TIN.33251923561/2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 dated 20.02.2015 and to quash the same.

For Petitioner in all cases : Mr.N.Inbarajan

For Respondent in all cases : Mr.Kanmani Annamalai
AGP (T)

C O M M O N O R D E R

With the consent on either side, the Writ Petitions are taken up for final disposal at the admission stage.

2.The petitioner has come forward with the aforesaid Writ Petitions challenging the impugned assessment orders on the ground that no opportunity of personal hearing was granted to the petitioner.

3.According to the petitioner, she is engaged in the business of Turmeric Powder, Chilli Powder and Coriander Powder apart from manufacturing masala products and a registered dealer under Tamil Nadu Value Added Tax Act, 2006.

4.Learned counsel for the petitioner submitted that when the petitioner has denied the statement of the respondent about the branches of Tiruppur and Ooty and they have sought for the particulars available with the respondent, instead of giving particulars, the respondent authority proceeded on the basis that the dealer have requested a copy of the registration certificate for

their Tiruppur Branch and Ooty Branch. Learned counsel for the petitioner further submitted that the petitioner is entitled to be heard in person on the personal hearing and he cannot be deprived of by the respondent, whatever may be the reason.

5. Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent and perused the documents available on record.

6. The short point raised by the petitioner in the writ petitions is that no opportunity of personal hearing was given to the petitioner and though the petitioner have sought for the particulars available with the respondent, the respondent has not given particulars relating to registration, which are categorically mentioned by the respondent in the impugned order.

7. I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity has been given to the petitioner and there is a violation of principles of natural justice. The impugned order is set aside and the respondent is directed to furnish the particulars, sought for by the petitioner well within the date of personal hearing and after receiving the particulars, the petitioner shall appear before the authority concerned on 09.04.2015 and shall make his submissions. In case, the petitioner fails to avail the opportunity on 09.04.2015 for personal hearing for the reason whatsoever, the respondent is empowered to pass fresh orders, on merits and in accordance with law.

8. With the above direction, the writ petitions are allowed. No costs. Consequently, connected M.Ps are closed.

Sd/-
Asst. Registrar
DT: 24/3/2015

/true copy/

Sub Asst. Registrar.

To

The Assistant Commissioner (CT) (FAC),
Perur Circle, Coimbatore.

+ 1 cc to Mr. N. Inbarajan, Advocate SR 15210
+ 1 cc to Spl. Govt. Pleader (Taxes) SR 15698

vsn(co)
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