IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.8194 & 8195 of 2015
and
M.P.Nos.1 & 1 of 2015

Tvl.Dhanusha Nithi Traders
represented by its Proprietrix
No.6C, North Street,
Kumbakonam Main Road,
Vadalur - 607 303. ... Petitioner in both W.Ps.

vs.

The Assistant Commissioner (CT)
Cuddalore Taluk. ... Respondent in both W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in Assessment Orders in TIN 33224403625/2012-13 dated 03.12.2014 and TIN 33224403625/2013-14 dated 04.12.2014 and quash the same as illegal and unconstitutional and also to direct the respondent to grant an opportunity to the petitioner as provided under Sec.22(4) of the TNVAT Act to produce their books of accounts and to verify the same before passing fresh orders of assessment.

For Petitioner : Mr.A.Ravichandran

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader (Taxes)

C O M M O N   O R D E R

Heard Mr.A.Ravichandran, learned counsel appearing for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes) for the respondent. With the consent of both the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'Act 2006'). The impugned orders in these writ petitions are the orders of assessment under Section 22(4) of the Act 2006. The only ground on which the impugned orders have been challenged is by contending that no opportunity of personal hearing was granted.

3. On a perusal of the impugned orders, it is evidently clear that no opportunity of personal hearing was granted to the petitioner. The respondent is not able to dispute the contention raised by the petitioner. Hence, on this ground alone, the impugned orders are set aside and the writ petitions are allowed. The matter is remanded to the respondent for fresh consideration. The petitioner is directed to file their objections to the notice dated 30.10.2014 within a period of two weeks from the date of receipt of a copy of this order. The respondent shall afford an opportunity of personal hearing to the petitioner and pass a reasoned order on merits and in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

gm

To

The Assistant Commissioner (CT)
Cuddalore Taluk.

+1cc to Mr.A.Ravichandran, Advocate, S.R.No.16520
+1cc to the Special Government Pleader(Taxes), S.R.No.16534

W.P.Nos.8194 & 8195 of 2015

GGK(CO)
CA(31/03/2015)