

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.8253 of 2015

and

M.P.No.1 of 2015

Associated Electronics
represented by its Partner,
G.Jaganathan
24/10, Oppanakara Street,
Coimbatore - 641 001.

... Petitioner

vs.

The Commercial Tax Officer
Oppanakara Street Circle,
Coimbatore.

... Respondent

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 herein in his TIN No.33911860051/2013-14 dated 26.12.2014 and quash the same.

For Petitioner : Mr.N.Inbarajan

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

सत्यमेव जयते
O R D E R

Heard Mr.N.Inbarajan, 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, this writ petition is 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'). Petitioner company is engaged in the business of buying and selling of air-conditioners, water coolers and other household articles. The respondent completed the assessment for the year 2013-14 by proceedings dated 26.12.2014. The respondent, on the very same day, straight away reversed the Input Tax Credit invoking sections 19(v)(c) and 19(2)(v) of the Act

2006. The ground on which the impugned order has been challenged is by contending that no notice was issued to the petitioner, no enquiry was conducted and no opportunity of personal hearing was granted.

3. On a perusal of the impugned order, it is evidently clear that no notice was issued, no enquiry was conducted and 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 order is set aside and the writ petition is allowed. The matter is remanded to the respondent for fresh consideration and to pass a reasoned order on merits and in accordance with law after affording an opportunity of personal hearing to the petitioner. The impugned order may be treated as notice for which the petitioner is directed to file their objections, if any and appear before the respondent for personal hearing on 30.04.2015. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

The Commercial Tax Officer
Oppanakara Street Circle,
Coimbatore.

+1 cc to Mr.N.Inbarajan, Advocate,SR.16304

+1 cc to Spl.Government Pleader (T)SR.16532.

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krd 1/4

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