

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 31.3.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.9457 of 2015

M/s. B.S.Raja Company
Rep.by its Partner
Mr.Rajat Chopra
No.118/33, General Patters Road
Chennai - 6002 002 ..Petitioner

Vs.

The Assistant Commissioner (CT)
Anna Salai Assessment Circle
Greems Road, Chennai -600 006 ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus to call for the records of the first respondent in CST.No.30857/2013-14, quash the impugned order dated 06.3.2015 insofar as it relates to refusal to consider the claim of exemption relating to export sales supported by documents as admitted by him and further direct the first respondent to consider the same and pass orders in accordance with law.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.Manoharan Sundaram, AGP (T)

O R D E R

The petitioner has come forward with this writ petition challenging the impugned order dated 06.03.2015 issued by the respondent and to quash the same.

2. The learned counsel for the petitioner submitted that without giving an opportunity of personal hearing, straightaway, the impugned order was passed by the respondent on 06.3.2015. He would further submit that now the only grievance of the petitioner is that sufficient personal hearing as contemplated under Section 22(4) of the TNVAT Act has not been given and only on the ground of violation principles of natural justice, he seeks for setting aside the impugned order dated 06.3.2015.

3. I have heard the learned Additional Government Pleader on the submission made by the learned counsel for the petitioner.

4. The only point raised by the petitioner is that no opportunity of personal hearing was given to the petitioner. According to the petitioner, he is entitled to be heard in person on the personal hearing and he cannot be deprived of by the respondents, whatever may be the reason.

5. 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 matter is remitted to the authority for fresh consideration.

6. Accordingly, the writ petition is disposed of with a direction that the petitioner shall appear before the authority concerned on 20.04.2015 and shall make his submissions/objections well before the date of personal hearing. Based on the objections, which are going to be submitted by the petitioner, the authorities may pass appropriate orders, on merits, not being influenced by this order. In case, the petitioner fails to avail the opportunity on 20.04.2015 for personal hearing for the reason whatsoever, the authorities are empowered to pass fresh orders, on merits and in accordance with law. No costs. Consequently, connected M.P is closed.

-s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Anna Salai Assessment Circle
Greens Road, Chennai -600 006

+ 1 cc to Spl.G.P. (Taxes) Advocate SR 18220

+ 1 cc to Mr.V.Sundareswaran, Advocate SR 18112

rsi(co)
prk17/4

W.P.No.9547 of 2015