IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.10879 of 2016 and
W.M.P.No.9491 of 2016

M/s.Sonali Traders,
rep by its Partner,
No.9, VIT College Road,
Selvam Nagar, Old Katpadi,
Vellore - 7. ... Petitioner

Vs.

The Deputy Commercial Tax Officer (Addl.),
Gudiyatham (East) Assessment Circle,
Vellore District. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent and quash the assessment proceedings in TIN No.:33744244162/ 2014-15 dated 15.12.2015 and direct the respondent to pass fresh orders by providing an opportunity of personal hearing.

For Petitioner : Mr.C.Baktha Siromoni
For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.:33744244162/2014-15 dated 15.12.2015 and to direct the respondent to pass fresh orders by providing an opportunity of personal hearing.

2.It is the case of the petitioner that the respondent had passed the impugned order dated 15.12.2015 without giving an opportunity of personal hearing, which is a mandatory provision under Section 22(4) of the TNVAT Act.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent has not given an opportunity of personal hearing to the petitioner, the impugned order may be set aside and the petitioner may be directed to file their objections within a stipulated time and thereafter, the respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent has not given an opportunity of personal hearing to the petitioner before passing the impugned order, which is violative of principles of natural justice, the same is liable to be set aside. Accordingly, the impugned order dated 15.12.2015 is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of a copy of this order. Thereafter, the respondent is directed to decide the matter afresh, after considering the objections to be filed by the petitioner and after affording due opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

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s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer (Addl.),
Gudiyatham (East) Assessment Circle,
Vellore District.

+ 1 cc to Mr.C.Bakthasironmani,Advocate, SR 18608

+ 1 cc to Govt.Pleader, High Court, Madras SR 18624

vgi(co)
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