

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.07.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.4347 to 4349 of 2014

and

M.P.Nos.1 to 1 of 2014

Tvl.Vangili Feeds,
Represented by its Managing Partner,
V.Subramaniam,
Post Box No.30,
Mohanur Road, Namakkal - 637 001,
Namakkal District.

... Petitioner
in all W.Ps

Vs

- 1.The Assistant Commissioner (CT) (FAC),
Namakkal (Town) Assessment Circle,
Namakkal.
- 2.The Appellate Deputy Commissioner (CT) (FAC),
Cart Street, Near Rajaganapathi Temple,
Salem-1.
- 3.The Departmental Representative (CT),
O/o.The Appellate Deputy Commissioner (CT) (FAC),
Cart Street, Near Rajaganapathi Temple,
Salem-1.

..
Respondents
in all W.Ps.

Prayer in W.P.No.4347 of 2014: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the second respondent in A.P.VAT.36/2013 (2009-10) dated 18.11.2013 received on 27.12.2013 and quash the same as being contrary to the principle of natural justice, without jurisdiction and authority of law and further direct the 2nd respondent to pass order afresh in accordance with law.

Prayer in W.P.No.4348 of 2014: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the second respondent in A.P.VAT.20/2013 (2010-11) dated

18.11.2013 received on 27.12.2013 and quash the same as being contrary to the principle of natural justice, without jurisdiction and authority of law and further direct the 2nd respondent to pass order afresh in accordance with law.

Prayer in W.P.No.4349 of 2014: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the second respondent in A.P.VAT.21/2013 (2011-12) dated 18.11.2013 received on 27.12.2013 and quash the same as being contrary to the principle of natural justice, without jurisdiction and authority of law and further direct the 2nd respondent to pass order afresh in accordance with law.

For Petitioner
in all W.Ps. : Mr.R.Senniappan

For Respondents
in all W.Ps. : Mr.Manokaran Sundaram
Additional Government Pleader

COMMON ORDER

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondents and with their consent, these Writ Petitions were taken up for final disposal.

2.The petitioner who is a registered dealer on the file of the first respondent under the provisions of the Tamil Nadu Value Added Tax, 2006 (TNVAT Act) (hereinafter referred to as "the Act") has filed these writ petitions challenging the orders passed by the second respondent enhancing the rate of tax. The short issue which falls for consideration is as to whether the petitioner has granted an opportunity when the prayer was made by the first respondent for enhancement of rate of tax leviable in the appeal petitions filed by the petitioner as against the second respondent.

3.Today (04.07.2016), the learned Additional Government Pleader has produced the original file and in page No.35, it is evidently clear that without affording an opportunity to the petitioner, the rate of tax has been enhanced. Hence, for that reason alone, the impugned orders have to be interfered with. Accordingly, the writ petitions are allowed and the impugned orders are set aside and the matter is remanded back to the second respondent for fresh consideration, who shall afford an opportunity of personal hearing to the petitioner and

thereafter, proceed with the appeals filed by the petitioner.
No costs. Consequently, connected miscellaneous petitions are closed.

cse

s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

- 1.The Assistant Commissioner (CT)(FAC),
Namakkal (Town) Assessment Circle,
Namakkal.
 - 2.The Appellate Deputy Commissioner (CT)(FAC),
Cart Street, Near Rajaganapathi Temple,
Salem-1.
 - 3.The Departmental Representative (CT),
O/o.The Appellate Deputy Commissioner (CT)(FAC),
Cart Street, Near Rajaganapathi Temple,
Salem-1.
- + 1 cc to M/s.R.Seeniappan, Advocate SR 37307
- + 1 cc to Spl. Govt.Pleader (Taxes) SR 37813

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and
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