

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.11291 of 2016 and
W.M.P.Nos.9786 & 9787 of 2016

M/s.A.N.T.Engineers,
rep by its Proprietor N.S.Prabhu,
No.89-A, East Gandhipuram,
Komarapalayam - 638 183,
Namakkal District. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Sankari, Namakkal District. ... Respondent

Petition filed under Article 226 of The Constitution of India
praying to issue a writ of certiorari to call for the records on
the file of the respondent in its impugned proceedings made in
TIN No.:33203227705/2014-15 dated 15.10.2015 and quash the same.

For Petitioner : Mrs.R.Hemalatha
For Respondent : Mr.Manoharan Sundaram,
Addl Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a
writ of certiorari to call for the records on the file of the
respondent in TIN No.:33203227705/2014-15 dated 15.10.2015 and
to quash the same.

2.Mrs.R.Hemalatha, learned counsel appearing for the petitioner
submitted that the respondent had passed the impugned order
without giving an opportunity of personal hearing, which is a
mandatory provision under Section 22(4) of the TNVAT Act, which
is violative of principles of natural justice.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader
(Tax) taking notice for the respondent submitted that since the
provisions of Section 22(4) of the Act was not followed by the
respondent, the impugned order may be set aside and the matter
may be remanded to the respondent for fresh consideration.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing, which is a mandatory provision under Section 22(4) of the TNVAT Act, the impugned order dated 15.10.2015 is liable to be set aside. Accordingly, the same is set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner.

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

va

s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

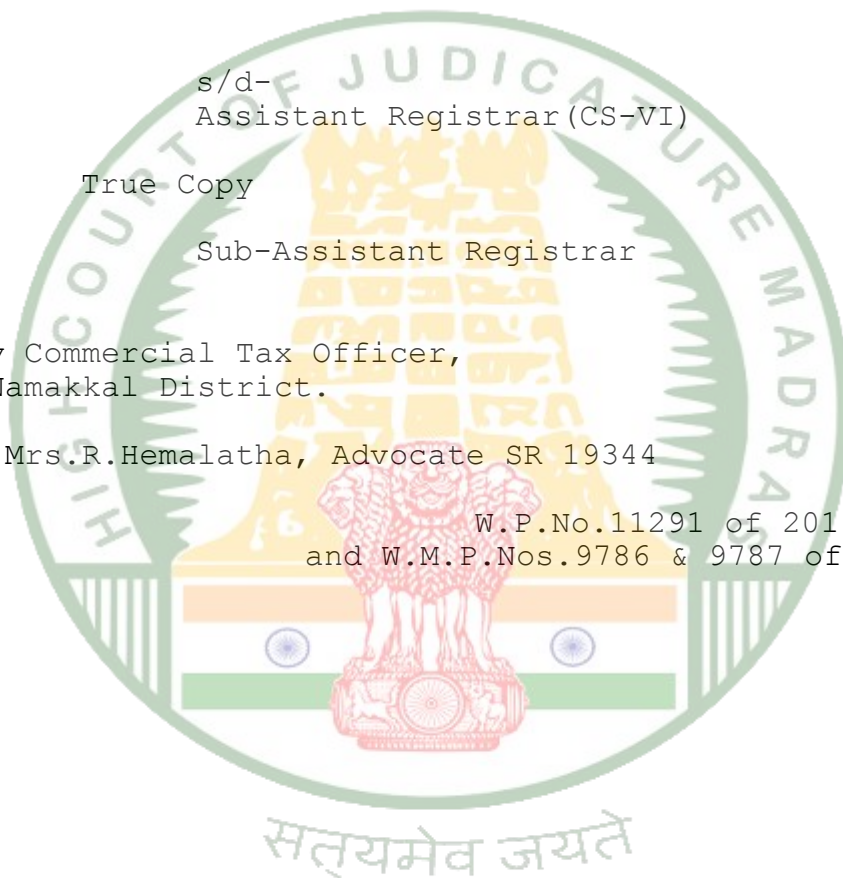
To

The Deputy Commercial Tax Officer,
Sankari, Namakkal District.

+ 1 cc to Mrs.R.Hemalatha, Advocate SR 19344

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