IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.03.2016

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The Hon'ble Mr.Justice M.DURAISWAMY

W.P.No.12071 of 2016
and
W.M.P.Nos.10437 to 10439 of 2016

M/s. Gokul Industry Works
rep. by its Prop.Mr.Raghavan
S/o D.Boomichetty
No.71, Palacode Main Road
Karimangalam Post, Palacode Taluk
Dharmapuri District 635 111

...Petitioner

Versus

1. The Commissioner of Tax Office,
Enforcement Group III
Salem.

2. The Deputy Commissioner
Deputy Commissioner of Police,
Vigilance, Salem.

3. The Commercial Tax Officer,
Commercial Tax Office,
Palacode, Dharmapuri District.

....Respondents

Writ Petition, filed under Article 226 of the Constitution of India, seeking for issuance of Writ of Certiorari calling for the records of the third respondent in connection with its order in Original TIN.No.33543291538/2009-2010, TIN.No.33543291538/2010-2011; TIN.No.33543291538/2011-2012; TIN.No.33543291538/2012-2013; TIN.No.33543291538/2013-2014; TIN.No.33913292741/2013-2014; TIN.No.33913292741/2014-2015 dated 08.10.2015 and quash the same.

For Petitioner : Mr.D.Thirunavukkarasu

For Respondents: Mr.Manoharan Sundaram
Additional Government Pleader (T)

O R D E R

The petitioner has filed the above writ petition to issue a wit of certiorari to call for the records of the 3rd respondent in connection with the order dated 08.10.2015 and to quash the same.

2. It is the case of the petitioner that the 3rd respondent had passed the impugned order without issuing notice and without considering the objections of the petitioner, even without giving an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondents fairly submitted that since the 3rd respondent had passed the impugned order without issuing notice and without giving an opportunity of personal hearing to the petitioner, which is a mandatory provision under Section 22(4) of the TNVAT Act, the impugned order may be set aside and the matter may be remitted back to the 3rd respondent for fresh consideration.

4. In view of the submissions made by the learned counsel on either side, taking note of the fact that the petitioner was not served with any notice prior to the passing of the impugned order and even without giving an opportunity of personal hearing, the impugned order came to be passed, the same is liable to be set aside.

5. Accordingly, the impugned order dated 08.10.2015 is set aside. The matter is remanded to the 3rd respondent for fresh consideration. The 3rd respondent is directed to give notice to the petitioner and after receiving the objections from the petitioner, the 3rd respondent is directed to decide the matter afresh on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

With these observations, the writ petition is disposed of. No costs. Connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VII )

/true copy/

Sub Asst. Registrar

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To

1. The Commissioner of Tax Office,
Enforcement Group III, Salem.

2. The Deputy Commissioner
Deputy Commissioner of Police,
Vigilance, Salem.

3. The Commercial Tax Officer,
Commercial Tax Office,
Palacode, Dharmapuri District.

1 cc to Mr.M.d. thirunavukkarasu, Advocate, sr. 19956



KJI (CO)
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