IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.12739 and 12740 of 2016

and WMP Nos.11144 and 11145 of 2016

Tvl.Prashanthi Drug Corporation
rep by its Managing Partner,
V. Baskar Rao
No.184, Bappana Venkataratnam Street,
Golden George Nagar,
Chennai - 600 107

..... Petitioner in both the writ petitions

v.

1. The State of Tamil Nadu rep by its Secretary to Government Department of Commercial Taxes,
Fort St. George, Beach Road,
Chennai - 600 009

2. The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk,
Chennai - 600 005

3. The Assistant Commissioner (C.T)/(FAC),
J.J. Nagar Assessment Circle,
38 & 39, J.J. Complex 1st floor,
Tirumangalam,
Chennai-600 040

.... Respondents in both the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorarified Mandamus to call for the records relating to the Assessment Order in TIN-CST No.841359/2013-14 dated 30.01.2016, (in respect of WP No.12739 of 2016) received by the petitioner on 11.3.2016 and TIN 33291345419/2013-14 dated 30.01.2016 (in respect of WP No.12740 of 2016) received by the petitioner on 11.03.2016, issued by the third respondent and quash the same and to direct the third respondent to make Assessment under Section 22(2) and to accord a personal hearing and then to pass fresh order for the Assessment Order Under CST Act for the Assessment Year 2013-14.

For Petitioner : Mr.A.S. Mujibur Rahman

For Respondents : Mr.S. Manoharan Sundaram
Additional Government Pleader

COMMON ORDER

The petitioner has filed the above writ petitions to issue writs of Certiorarified Mandamus relating to the Assessment Orders in TIN-CST No.841359/2013-14 (in W.P.No.12739 of 2016) and TIN 33291345419/2013-14 (in W.P.No.12740 of 2016) dated 30.01.2016, issued by the third respondent and to quash the same and also direct the third respondent to make Assessment under 22(2) of the Act, after affording due opportunity of personal hearing to the petitioner for the Assessment Year 2013-2014.

2. The learned counsel for the petitioner submitted that the third respondent had passed the impugned orders dated 30.01.2016, after affording due opportunity of personal hearing to the petitioner.

3. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondents, submitted that since the third respondent has not given an opportunity of personal hearing, the impugned orders may be set aside and the matter may be remanded to the third respondent for fresh consideration.

4. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the petitioner was not given an opportunity of personal hearing, which is a mandatory provision under the Act, the impugned orders dated 30.01.2016 are liable to be set aside and accordingly, they are set aside. The petitioner is granted two weeks time for filing their objections. The third respondent is directed to consider the objections, to be filed by the petitioner and decide the matter, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner. With these observations, both the writs

petitions are disposed of. No costs. Consequently, connected Mps are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
1. The Secretary to Government of Tamil Nadu
Department of
Commercial Taxes,
Fort St. George, Beach Road,
Chennai - 600 009

2. The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk,
Chennai - 600 005

3. The Assistant Commissioner (C.T)/(FAC),
J.J. Nagar Assessment Circle,
38 & 39, J.J. Complex 1st floor,
Tirumangalam,
Chennai-600 040

+1 cc to Mr.A.S.Mujibur Rahman Advocate sr.21860
+1 cc to Special Government Pleader sr.22239

W.P.Nos.12739 & 12740/2016

aa18/04/2016