IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2016

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THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.12911 to 12917 of 2016
and W.M.P.Nos.11289 to 11295 of 2016

Tvl.SAS Automation Pvt Ltd.,
rep by its Director Shyam Raj
28, Olympic Colony,
Anna Nagar West Extension,
Mogappair, Chennai - 600 050. ..Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT) (FAC),
Korattur Assessment Circle,
Chennai - 600 050. ..Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in his proceedings in TIN: 33661442167/2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 dated 16.11.2015 (W.P.Nos.12911 to 12914 of 2016) and 11.12.2015 (W.P.Nos.12915 to 12917 of 2016) and to quash the same as illegal.

For Petitioner:Mr.P.R.Kumar
(in all W.Ps)

For Respondent:Mr.S.Kanmani Annamalai,
(in all W.Ps) Additional Government Pleader (Tax)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent in his proceedings in TIN: 33661442167 for the assessment years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 dated 16.11.2015 (W.P.Nos.12911 to 12914 of 2016) and 11.12.2015 (W.P.Nos.12915 to 12917 of 2016) and to quash the same.

2.It is the case of the petitioner that though the petitioner had submitted their objections, the respondent, while passing the impugned orders, has not given an opportunity of personal hearing, which is a mandatory provision under Section 22(4) of the TNVAT Act. The learned counsel for the petitioner submitted that since the respondent had not given an opportunity of personal hearing, the impugned orders are liable to be set aside.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent had not given an opportunity of personal hearing to the petitioner, which is mandatory under the Act, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh, after affording due opportunity of personal hearing.

4.In view of the submissions made by the learned counsel on either side, since the respondent had not given an opportunity of personal hearing to the petitioner, which is a mandatory provision under Section 22(4) of the TNVAT Act, the impugned orders dated 16.11.2015 (W.P.Nos.12911 to 12914 of 2016) and 11.12.2015 (W.P.Nos.12915 to 12917 of 2016) are liable to be set aside. Accordingly, the same are set aside. The matter is remanded to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To
The Assistant Commissioner (CT) (FAC),
Korattur Assessment Circle,
Chennai - 600 050.

+1cc to Mr.Kumar, Advocate, S.R.No.21659
+1cc to the Special Government Pleader, S.R.No.22237

MG(CO)
EU(11/04/2016)