IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13363 to 13366 of 2016 and
W.M.P.Nos.11715 to 11722 of 2016

Gokul Agencies
rep by Prop. D.Balamurugan,
42/1, New Street,
Sethiathope,
Chidambaram Taluk. ... Petitioner in all W.Ps

Vs.

The Commercial Tax Officer,
Chidambaram - I. ... Respondent in all W.Ps

Common Prayer:
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 assessment proceedings dated 15.10.2014 concerning the petitioner viz., TIN:33404441162/2009-10, 2010-11, 2011-12 and 2012-13 and quash the same.

For Petitioner : Mr.S.D.Santhanakrishnan
(in all W.Ps)

For Respondent : Mr.Cibi Vishnu,
(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 assessment proceedings dated 15.10.2014 concerning the petitioner viz., TIN:33404441162 for the assessment years 2009-10, 2010-11, 2011-12 and 2012-13 and to quash the same.

2.It is the case of the petitioner that the respondent had passed the impugned orders without providing an opportunity of personal hearing to the petitioner as provided under Section 22(4) of the TNVAT Act. The learned counsel for the petitioner submitted that since the respondent had violated the principles of natural justice, the impugned orders are liable to be set aside.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent had passed the impugned orders without following the mandatory provisions of the TNVAT Act, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent had not given an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice, the impugned orders are liable to be set aside. Accordingly, the impugned orders dated 15.10.2014 are set aside. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of a copy of this order and the respondent is directed to decide the matter afresh, after considering the objections to be filed by the petitioner and after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,
Chidambaram - I.

+4 ccs to Mr.S.D.SanthanaKrishnan, Advocate, sr.22472 to 22475
+1 cc to Government Pleader(T), sr.22623

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scd co
kra 25.04.2016