IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13460 & 13461 of 2016
and
W.M.P.Nos.11815 to 11818 of 2016

Tvl.Dhanushanithi Traders
rep by its Proprietrix
No.6C, North Street,
Kumbakonam Main Road,
Vadalur - 607 303. .. Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT),
Cuddalore Taluk. .. Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in TIN:33224403625/2012-13 dated 28.08.2015 and TIN:33224403625/2013-14 dated 14.09.2015 and to quash the same as illegal and unconstitutional and also to direct the respondent to grant an opportunity to the petitioner as provided under Section 22 (4) of the TNVAT Act to produce the Books of Accounts and to verify the same before passing fresh orders of assessment.

For Petitioner (in both W.Ps) : Mr.A.Ravichandran

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

C O M M O N   O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records of the respondent in TIN:33224403625/2012-13 dated 28.08.2015 and TIN:33224403625/2013-14 dated 14.09.2015 and to quash the same and to direct the respondent to grant an opportunity to the petitioner as provided under Section 22 (4) of the TNVAT Act to produce the Books of Accounts and to verify the same before passing fresh orders of assessment.

2.It is the case of the petitioner that the respondent had passed the impugned orders dated 28.08.2015 and 14.09.2015 without giving an opportunity of personal hearing and without giving an opportunity to the petitioner to file their objections.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the respondent may be directed to give an opportunity to the petitioner to file their objections and to decide the matter afresh, after giving an opportunity of personal hearing to them.

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 violative of principles of natural justice, the impugned orders dated 28.08.2015 and 14.09.2015 are liable to be set aside. Accordingly, the same 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. The respondent is directed to decide the matter afresh, on merits and in accordance with law, after taking into consideration 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.

va

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT),
Cuddalore Taluk.

+ 1 cc to The Spl.Govt.Pleader (Taxes), Hct, Mds-104.
Sr 22815

+ 1 cc to Mr.A.Ravichandran, Advocate Sr 23069

KR/15/4/16

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