

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.13814 of 2016 and
W.M.P.Nos.12123 to 12125 of 2016

M/s.Sree Velkrishna Petroleum Traders
rep by its Proprietress M.Santhi,
Salem Main Road,
Anghuchettipalayam,
Panruti - 607 106. ... Petitioner

Vs.

- 1.The Commercial Tax Officer,
Panruti (Rural) Assessment Circle,
Panruti.
- 2.The General Manager,
Indian Oil Corporation Ltd.,
Regional Officer,
139, Indian Oil Bhavan,
Nungambakkam High Road,
Nungambakkam, Chennai - 600 034. ... Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the 1st respondent in TIN: 33074501435/2013-14 dated 30.10.2015 and to quash the same as the levy of tax on the sales turnover of Petrol and Diesel in the hands of the petitioner is without authority of law and also made against the principles of natural justice and to further direct the 1st respondent to grant a reasonable opportunity to the petitioner and to pass a fresh assessment order in accordance with law.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.Cibi Vishnu,
Additional Government Pleader (Tax) - R1

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the impugned proceedings of the 1st respondent in TIN:33074501435/2013-14 dated 30.10.2015 and to quash the same and to further direct the 1st respondent to grant a reasonable opportunity to the petitioner.

2.It is the case of the petitioner that the 1st respondent passed the impugned order dated 30.10.2015 without affording opportunity of personal hearing, which is violative of principles of natural justice. The learned counsel for the petitioner further submitted that since the petitioner was not given an opportunity of personal hearing, they could not produce the necessary documents before the respondent.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the 1st respondent submitted that since the respondent had not given an opportunity of personal hearing to the petitioner, the impugned order may be set aside and the respondent may be directed to decide the matter afresh, after affording due opportunity of personal hearing.

4.Having regard to the submissions made by the learned counsel on either side, since there is violation of principles of natural justice by not providing personal hearing, the impugned order dated 30.10.2015 is set aside and the matter is remanded to the 1st respondent for fresh consideration. The petitioner is directed to produce all the necessary documents along with their objections before the 1st respondent within a period of one week from the date of receipt of a copy of this order. The 1st respondent is directed to decide the matter afresh, after taking into consideration the objections and the documents to be filed by the petitioner, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

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

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

va

To

1.The Commercial Tax Officer,
Panruti (Rural) Assessment Circle,
Panruti.

2.The General Manager,
Indian Oil Corporation Ltd.,
Regional Officer,
139, Indian Oil Bhavan,
Nungambakkam High Road,
Nungambakkam, Chennai - 600 034.

1 cc to Mr.P. Rajkumar, Advocate, Sr. 23105

1 cc to Special Government Pleader (Taxes), Sr. 23542

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