

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.13836 of 2016 and
W.M.P.No.12130 of 2016

M/s.Artistic Form P Ltd.,
rep by its Director B.Umesh,
No.113, Ankur Plaza,
Shop No.5, G.N.Chetty Road,
T.Nagar, Chennai - 600 017. ... Petitioner

Vs.

The Commercial Tax Officer,
Pondy Bazaar Assessment Circle,
No.46, Greenways Road,
RA Puram, Chennai - 600 028. ... Respondent

Petition 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:33341522659/07-08 dated 24.02.2016 and to quash the same and to further direct the respondent to grant a reasonable opportunity of being heard after following the procedure of assessment under the TNVAT Act.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.Cibi Vishnu,
Additional Government Pleader (Tax)

सत्यमेव जयते
O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the respondent dated 24.02.2016 and to quash the same and to further direct the respondent to grant a reasonable opportunity of being heard after following the procedure of assessment under the TNVAT Act.

2.It is the case of the petitioner that the respondent had passed the impugned order without affording an opportunity of personal hearing and without giving an opportunity to the petitioner to file their objections. Mr.V.Sundareswaran, learned counsel appearing for the petitioner submitted that since the petitioner was not given the opportunities to file objections

and to appear before the respondent, the impugned order is liable to be set aside.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the petitioner may be directed to file their objections and the respondent may be directed to consider the same and pass fresh orders, after affording due opportunity of personal hearing.

4.Having regard to the submissions made by the learned counsel on either side, since the respondent had passed the order without considering the petitioner's objections and without affording opportunity of personal hearing, the impugned order is liable to be set aside. Accordingly, the impugned order dated 24.02.2016 is set aside and the matter is remanded to the respondent for fresh consideration. 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 consider the objections to be filed by the petitioner and decide the matter afresh, 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 petition is closed.

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s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Pondy Bazaar Assessment Circle,
No.46, Greenways Road,
RA Puram, Chennai - 600 028.

+ 1 cc to Mr.V.Sundareswaran, Advocate, SR-23550

+ 1 cc to Govt.Pleader, High Court, Madras SR-23370

rsy(co)
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