IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:13.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13842 & 13843 of 2016
and
W.M.P.Nos.12137 to 12140 of 2016

Tvl.Surabi Bullion
rep by its Partner K.Vasudevan
405, Surya Complex,
Big Bazaar Street,
Coimbatore - 641 001. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT),
Big Bazaar Street Circle,
Coimbatore - 641 001. ... Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records relating to the order passed by the respondent dated 24.02.2016 in TIN:33811842937 for the assessment years 2013-14 and 2014-15 and to quash the same as passed contrary to the provisions of TNVAT Act, 2006 and also against the principles of natural justice.

For Petitioner : Mr.P.J.Sri Ganesh
(in both W.Ps)

For Respondent : Mr.Cibi Vishnu,
(in both 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 relating to the order passed by the respondent dated 24.02.2016 in TIN:33811842937 for the assessment years 2013-14 and 2014-15 and to quash the same.

2.Mr.P.J.Sri Ganesh, learned counsel appearing for the petitioner submitted that the respondent had passed the impugned orders without affording an opportunity of personal hearing to the petitioner. The learned counsel also pointed out that in the reply dated 16.08.2015 the petitioner sought for personal hearing, however, the respondent had not given an opportunity of personal hearing to the petitioner.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the impugned orders were passed by the respondent without affording an opportunity of personal hearing, the same may be set aside and the respondent may be directed to decide the matter afresh, after affording opportunity of personal hearing.

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 inspite of their request to afford an opportunity of personal hearing, the impugned orders are liable to be set aside. Accordingly, the impugned orders dated 24.02.2016 are set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to 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 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),
Big Bazaar Street Circle,
Coimbatore - 641 001.

+ 1 cc to The Spl. Govt.Pleader, (Taxes) High Court, Mds-104.
Sr 23541

+ 1 cc to Mr.P.J.Sri Ganesh, Advocate Sr 23419

KR/22/4/16

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