IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.14467 of 2016 and
W.M.P.No.12645 of 2016

M/s.Sree Murugan Ginning Factory,
rep by its Proprietor V.P.Arthanareeswaran,
S.F.No.65/3, Omalur Main Road,
Konganapuram, Edappadi Taluk,
Salem - 637 102. ... Petitioner

Vs.

The Deputy Commercial Tax Officer (CT),
Commercial Taxes, Sankari. ... 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 case from the file of the respondent herein, quash the impugned ex-parte order of re-assessment in TIN/33823228140/2014-15 for TNVAT assessment year 2014-15 dated 28.03.2016 and to direct the respondent to consider the objections filed by the petitioner and grant an opportunity of personal hearing.

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

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 on the file of the respondent in respect of TIN/33823228140/2014-15 dated 28.03.2016 and to quash the same and to direct the respondent to consider the objections filed by the petitioner and grant an opportunity of personal hearing.

2.It is the case of the petitioner that the respondent had passed the impugned order dated 28.03.2016 without considering the objections filed by the petitioner and also without giving an opportunity of personal hearing, which is violative of principles of natural justice.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent has not given an opportunity of personal hearing and has not considered the petitioner's objections, the impugned order 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 considered the petitioner's objections and not given an opportunity of personal hearing, the impugned order is liable to be set aside. Accordingly, the impugned order dated 28.03.2016 is set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to consider the petitioner's objections and decide the matter afresh, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner. It is open to the petitioner to file additional objections within a period of two weeks from the date of receipt of a copy of this order.

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

va

s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer (CT),
Commercial Taxes, Sankari.

+ 2 cc to Mr.B.Saravanan, Advocate, SR 24144

+ 1 cc to Spl.Govt.Pleader(Taxes), High Court, Madras
SR24451

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