

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.15648 of 2016 and
W.M.P.No.13605 of 2016

Tvl.Kupps & Sachs India Pvt. Ltd.,
rep by its Director K.Kumar
No.143, 4th Main Road,
Balamurugan Garden,
OMR, Thoraipakkam, Chennai -600 097 Petitioner

Vs.

The Assistant Commissioner (CT),
Sholinganallur Assessment Circle,
Plot No.141, 1st Main Road,
Burma Colony, Perungudi,
Chennai - 600 096. Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in CST/ 869129/2014-15 dated 31.03.2016 and to quash the same as arbitrary and illegal.

For Petitioner : Mr.P.R.Kumar
For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (Tax)

सत्यमेव जयते

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records of the respondent dated 31.03.2016 and to quash the same.

2.It is the case of the petitioner that the respondent had passed the impugned order without giving an opportunity of personal hearing. Further, the learned counsel appearing for the petitioner submitted that the petitioner is having C-Forms and also other documents, which may be produced before the respondent.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the provisions of Section 22 (4) of the TNVAT Act was not followed, 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, since the mandatory provisions of Section 22(4) of the TNVAT Act was not followed by the respondent while passing the impugned order, which is violative of the principles of natural justice, the impugned order dated 31.03.2016 is liable to be set aside. Accordingly, the same is set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner. The petitioner is also directed to produce the C-Forms and other export documents before the respondent 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.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Sholinganallur Assessment Circle,
Plot No.141, 1st Main Road,
Burma Colony, Perungudi,
Chennai - 600 096.

+1 cc to Special Government Pleader sr.26118
+1 cc to Mr.P.R.Kumar Advocate sr.25913

+ 1 cc to The Spl. Govt. Pleader (TAXES), HCT, MADRAS-104.
S.R.No.26659 (6/6/16)

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