IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.16441 to 16446 of 2016 &
W.M.P.Nos.14210 to 14215 of 2016

Aluminium Combines
Rep by its Partner
Rakesh Mohta
22 Mooker Nallamuthu Street
Chennai 1 ..
Petitioner in all W.Ps

v.

The Commercial Tax Officer
Esplanade Assessment Circle
116 Angappa Naicken Street
Second Floor
Chennai 1 .. Respondents in all W.Ps

W.P.No.16441/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33020080736/2009-10, dated 29.3.2016 and to quash the same

W.P.No.16442/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33020080736/2010-11, dated 29.3.2016 and to quash the same

W.P.No.16443/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33020080736/2011-12, dated 29.3.2016 and to quash the same

W.P.No.16444/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33020080736/2012-13, dated 29.3.2016 and to quash the same

W.P.No.16445/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33020080736/2013-14, dated 29.3.2016 and to quash the same.

W.P.No.16446/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33020080736/2015-16, dated 29.3.2016 and to quash the same

For Petitioner : Mr.R.Kumar

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader (Taxaes)

COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writ of Certiorari to call for the records of the respondent dated 21.09.2015 for the assessment years 2009-10, 2010-2011, 2011-2012, 2012-2013 2013-2014 and 2014-2015 and to quash the same.

2. It is the case of the petitioner that the respondent had passed the impugned orders without giving an opportunity of personal hearing, which is a mandatory provisions under section 22 (4) of the Tamil Nadu Value Added Tax Act.

3. Mr.R.Kumar, learned counsel appearing for the petitioner, submitted that since no opportunity was given to the petitioner to put-forth their case, the respondent had violated the principles of natural justice.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes), takes notice for the respondent and submitted that since the mandatory provision of section 22 (4) of the Tamil Nadu Value Added Tax Act was not followed by the respondent, the impugned orders may be set aside and the matters may be remitted back to the respondent for fresh consideration.

5. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the respondent has not given an opportunity of personal hearing to the petitioner, which is a mandatory provision of section 22 (4) of the Tamil Nadu Value Added Tax Act and which is violative of principles of natural justice, the impugned orders dated 29.3.2016 are liable to be set aside. Accordingly, the same are set aside and the matters are remitted back 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, on merits and in accordance with law.

With these observations, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

Rj

To
The Commercial Tax Officer
Esplanade Assessment Circle
116 Angappa Naicken Street
Second Floor, Chennai - 1

+1 CC to Mr.R.Kumar, Advocate, sr.27339
+1 cc to Special Government Pleader, sr.28059

W.P.Nos.16441 to 16446 of 2016 &
W.M.P.Nos.14210 to 14215 of 2016

ad co
kra 04.05.2016