IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.16481 of 2016 &
W.M.P.No.14247 of 2016

Tvl.Rajkot Enterprises
Rep. by its Partner Chetan.C.Seth
D.No. 49/25, Bunder Street
Chennai-600 001. .. Petitioner

v.

1 The Commissioner of Commercial Taxes
2nd Floor, Elilagam
Chepauk, Chennai-600 005.

2 Assistant Commissioner (CT)
Kothawalchavadi Assessment Circle
Wavoo Mansion
Chennai-600 001. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records relating to the revision of assessment orders in his proceedings in Assessment orders TIN 33020200240/2013-14 (D.33) dated 28.03.2016 received by the petitioner on 12.04.2016 passed by the second respondent and quash the same and to direct the 2nd respondent to afford an opportunity of personal hearing and pass fresh orders for the assessment year.

For Petitioner : Mr.M.Md.Ibrahim Ali

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

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records relating to the revision of assessment order in his proceedings in the Assessment order dated 28.03.2016 passed by the second respondent, to quash the same and to direct the 2nd respondent to afford an opportunity of personal hearing and decide the matter afresh.

2. Mr.M.Md.Ibrahim Ali, learned counsel appearing for the petitioner, submitted that the second respondent had passed the impugned order without affording an opportunity of personal hearing to the petitioner, which is a mandatory provision under the Tamil Nadu Value Added Tax Act.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes) takes notice for the respondents and submitted that since no opportunity of personal hearing was given to the petitioner as contemplated under the TNVAT Act, the impugned order may be set aside and the matter may be remitted back to the second respondent for fresh consideration.

4. In view of the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing, which is violative of principles of natural justice, the impugned order dated 12.04.2016 is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the second respondent for fresh consideration and the second respondent is directed to decide the matter afresh, after giving opportunity of personal hearing to the petitioner, on merits and in accordance with law.

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

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Rj

To

1 The Commissioner of Commercial Taxes
2nd Floor, Elilagam
Chepauk, Chennai-600 005.

2 Assistant Commissioner (CT)
Kothawalchavadi Assessment Circle
Wavoo Mansion, Chennai 600 001.

+ 1 cc to Special Government Pleader Sr.28053
+ 1 cc to Mr.M. Md. Ibrahim Ali, Advocate Sr.27448

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LRS(CO)
Eu 20.05.16