IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.16603 of 2016
and WMP No.14340 of 2016

M/s A.Y.A. Lodge,
rep by its Proprietor,
Velakanni,
Nagapattinam District .... Petitioner

v.

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to a issue Writ of Certiorari to call for the records of the respondent in TNTLH No.00703/2010-11 dated 20.11.2015 and quash the same as illegal, arbitrary against the provisions of the Act and against the principles of natural justice.

For Petitioner : Mr.K. Soundararajan

For Respondent : Mr.S. Manoharan Sundaram
AGP

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorari to call for the records of the respondent in TNTLH No.00703/2010-11 dated 20.11.2015 and quash the same.

2. Mr.K. Soundararajan, learned counsel appearing for the petitioner had submitted that the respondent had decided the matter without giving an opportunity of personal hearing to the petitioner and to file their objections, which is contrary to the provisions of Tamil Nadu Tax and Luxuries Act, 1981.

3. Mr.S. Manoharan Sundarman, learned Additional Government Pleader, taking notice for the respondent, submitted that since the petitioner was not given an opportunity of

personal hearing, the impugned order may be set aside and the matter may be remanded to the respondent for fresh consideration.

3. In view of the submissions made by the learned counsel on either side since the respondent had passed the impugned order, without giving an opportunity of personal hearing to the petitioner, which is violative of the principles of natural justice, the impugned order dated 20.11.2015 is liable to be set aside and accordingly, the same is set aside. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of copy of this order and after receipt of the objections, the respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

sr

To

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam

+1 cc to Mr.K.Soundararajan, Advocate, sr.27688

W.P.No.16603 of 2016

pvs co
kra 02.05.2016