IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.16881 & 16882 of 2016

P.Annamalai
Prop. Tvgl Annamalaiyar Agencies
131, North Main Road, Sethiathope,
Chidambaram Taluk. ... Petitioner in both W.Ps

Vs.

The Commercial Tax Officer-I,
Chidambaram. ... Respondent in both W.Ps

Petitions 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 assessment proceedings dated 30.04.2015 concerning the petitioner viz., TIN:3329444980/2011-12 & 2012-13 and to quash the same.

For Petitioner : Mr.S.D.Santhanakrishnan
(in both W.Ps)

For Respondent : Mr.Manoharan Sundaram,
(in both W.Ps) Additional Government Pleader (Tax)

C O M M O N   O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent in assessment proceedings dated 30.04.2015 for the assessment years 2011-12 & 2012-13 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 contrary to the mandatory provisions of Section 22 (4) of the TNVAT Act. Further, the learned counsel submitted that the petitioner was not given an opportunity to file their objections before the respondent.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the petitioner was not given an opportunity of personal hearing contrary to the provisions of Section 22(4) of the Act, the impugned orders may be set aside and the matter may be remanded to the respondent for fresh consideration.

4.Having regard to 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 orders dated 30.04.2015 are liable to be set aside. Accordingly, the same are set aside. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of a copy of this order. The respondent is directed to decide the matter afresh, after taking into consideration the objections to be filed by the petitioner and after affording an opportunity of personal hearing to the petitioner.

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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer-I,
Chidambaram.

+2cc to Mr.S.D.Santhanakrishnan, Advocate Sr.27466
+1cc to the Government Pleader Sr.28064

W.P.Nos.16881 & 16882 of 2016

jsv(CO)
srg(20/05/2016)