

In the High Court of Judicature at Madras

Dated : 17.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.17813 of 2016 & WMP.No.15497 of 2016

M/s.Front Line Safety Pvt. Ltd.,
rep.by its Director Mr.Ajith
Ramavarma

...Petitioner

Vs

The Assistant Commissioner (CT),
Thiruverkadu Assessment Circle,
Kolathur, Chennai-99.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in order dated 5.5.2016 (CST No.1247155/ 2014-15), quash the same and pass order directing the respondent to accept stock transfer turnover as reported in the VAT Audit Report Form WW and pass order directing the respondent to condone the delay in filling revised monthly return.

For Petitioner : Mr.K.Senguttuvan

For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the order of assessment dated 5.5.2016 passed by the respondent.

3. Though several grounds are raised by the petitioner, the primary ground, on which, the impugned order has been challenged, is that the opportunity of personal hearing has not been granted.

4. The learned Additional Government Pleader appearing for the respondent also submits that the opportunity of personal hearing has not been granted to the petitioner.

5. Hence, on this technical ground, the petitioner is entitled to succeed.

6. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent shall afford an opportunity of personal hearing to the petitioner, consider their submissions and documents that they may produce and pass a reasoned order on merits and in accordance in law. The petitioner is also at liberty all points. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Thiruverkadu Assessment Circle,
Kolathur,
Chennai-99.

+1cc to the Special Government Pleader Sr.34333
+2cc to Mr.K.Senguttuvan, Advocate sr.33347

WP.No.17813 of 2016 &
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srg 30/06/2016

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