

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.22949 of 2015
and M.P.Nos.1,2 and 3 of 2015

M/s Mutharamman & Co.,
rep by its Proprietor,
240/5, Nagathamman Nagar,
Nemilicherry,
Thiruninravur - 602 024 Petitioner

v.

1. The Assistant Commissioner (CT),
Avadi Assessment Circle,
Chennai
2. The Branch Manager,
Axis Bank,
Avadi Branch,
Chennai - 600 054 Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the impugned proceedings of the first respondent in TIN No.33721302357/2013-2014 and quash the order dated 17.12.2014 as passed without granting opportunity to the petitioner and also contrary to the provisions of the TNVAT Act.

For Petitioner : Mr.P. Rajkumar
For 1st 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 impugned proceedings of the first respondent in TIN No.33721302357/2013-2014 and quash the order dated 17.12.2014.

2. According to the petitioner, the first respondent had passed the impugned Assessment Order dated 17.12.2014, without issuing a notice to the petitioner and granting an opportunity to the petitioner to file their objections. In the impugned order dated 17.12.2014, the first respondent had stated that a notice dated 3.12.2014 was issued and the petitioner had acknowledged the same on 6.12.2014 and the impugned assessment order was passed on 17.12.2014.

3. The learned counsel for the petitioner submitted that the respondent had passed the impugned order hastily without giving an opportunity of personal hearing to the petitioner and also issuing any notice.

4. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, appearing for the first 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 first 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 first respondent had passed the impugned order hastily, without giving sufficient time to the petitioner to appear before him, the impugned order dated 17.12.2014 is liable to be set aside and accordingly, the same is set aside and the matter is remanded to the first respondent for fresh consideration. 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 and the first respondent is directed to consider the objections, to be filed by the petitioner, and decide the matter afresh, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner. With this observation, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

sr
To

1. The Assistant Commissioner (CT),
Avadi Assessment Circle,
Chennai

2. The Branch Manager,
Axis Bank, Avadi Branch,
Chennai - 600 054

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.21353
+1cc to the Government Pleader, S.R.No.21557

AD(CO)
EU(20/04/2016)