

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 14.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.24501 of 2015

and

M.P.No.1 of 2015

M/s.V.C.Asrika Traders
Rep. by its Proprietrix
No.2/450, Kannikoil Street
Chennai - 600 073 .. Petitioner

Vs.

The Assistant Commissioner (CT)
Selaiyur Assessment Circle
Chennai - 600 073 .. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records of the respondent and quash the assessment proceedings in TIN No.33830946064/2009-10 dated 09.03.2015 and direct the respondent to pass fresh orders by providing an opportunity of personal hearing and also by providing the web report details relied by the respondent.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader for the respondent. With the consent of the learned counsel appearing on either side, the Writ Petition itself is taken up for final disposal.

2. The petitioner, who is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006, has filed this writ petition challenging the impugned proceedings, which is an order of Assessment for the year 2009-10. Two grounds have been raised by the petitioner. The first ground raised by the petitioner is that the impugned order having been passed under Section 22(1) of the Act, the same could not have been passed without affording an opportunity of personal hearing to the

petitioner. The second ground of challenge is that though in the objections given by the petitioner dated 04.03.2015, the petitioner sought for the copies of the web site details, the same were not furnished.

3. Heard the learned Additional Government Pleader on the above said submission.

4. On a perusal of the impugned order, it is evidently clear that both the grounds are tenable.

5. In view of the same, this writ petition is allowed and the impugned order dated 09.03.2015 is set aside and the matter is remitted back to the respondent for fresh consideration, who shall furnish the copy of the web details sought for by the petitioner, after which the petitioner is entitled to submit their objection and after receipt of the objection, the respondent shall afford an opportunity of personal hearing to the petitioner and pass an order on merits and in accordance with law. Consequently, the connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (CT)
Selaiyur Assessment Circle
Chennai - 600 073.

+ 1 cc to Special Government Pleader Sr.32575

MSM(CO)
EU 24.06.16

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