IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.25568 to 25570 of 2015
and
M.P.Nos.1 to 1 of 2015

Tvl Balaji Agency
rep by its Proprietor
G.Sivasubramanian
No.52, Rathina Mudali Street,
Kurinjipadi, Cuddalore Taluk. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
Cuddalore Taluk,
Commercial Taxes Buildings,
Cuddalore - 607 001. ... Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records in respect of the impugned order TIN 33384400336/2010-11, TIN 33384400336/2011-12 and TIN 33384400336/2012-13 dated 21.07.2015 of the respondent passed under the TNVAT, 2006 and quash the same.

For Petitioner : Mr.S.P.Asokan
(in all W.Ps)

For Respondent : Mr.Manoharan Sundaram,
(in all 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 a writ of certiorari to call for the records in respect of the impugned order TIN:33384400336/2010-11, TIN:33384400336/2011-12 and TIN:33384400336/ 2012-13 dated 21.07.2015 of the respondent passed under the TNVAT, 2006 and quash the same.

2.The main contention raised by the petitioner is that the respondent has passed the impugned order by cancelling his earlier order wherein it has been categorically ordered that the petitioner's application for revision of assessment under

Section 22 (6) of the TNVAT Act has been accepted. The respondent had cancelled his own earlier order without issuing any show cause notice calling for objection from the petitioner. According to the petitioner, the order passed by the respondent cancelling the earlier order is untenable.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the orders passed by the respondent, without issuing notice to the petitioner, are liable to be set aside and the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, since the respondent had reversed his own earlier orders, that too, without issuing any show cause notice, the same are liable to be set aside. Accordingly, the impugned orders are set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after giving notice to the petitioner and giving due 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(CS III)

//True Copy//

Sub Assistant Registrar

va

To

The Assistant Commissioner (CT),
Cuddalore Taluk,
Commercial Taxes Buildings,
Cuddalore - 607 011.

+1cc to Mr.S.P.Asokan, Advocate, S.R.No.11253
+1cc to the Government Pleader, S.R.No.11231

W.P.Nos.25568 to 25570 of 2015
and
M.P.Nos.1 to 1 of 2015

GJ(CO)
CA(07/03/2016)