

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.26778 of 2015
and
M.P.Nos.1 & 2 of 2015

M/s.Kongunadu Cements
rep by its Proprietrix S.Kousalya
Katcheri Medu, Salem Main Road,
Harur, Dharmapuri District.

... Petitioner

Vs.

The Commercial Tax Officer,
Harur, Dharmapuri District.

... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records on the file of the respondent in TIN 33083341940/2014-15 dated 29.07.2015 and quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.V.Haribabu,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue writ of certiorari to call for the records on the file of the respondent in TIN 33083341940/2014-15 dated 29.07.2015 and to quash the same.

2.The main contention raised by the learned counsel for the petitioner is that the respondent had passed the impugned order without affording an opportunity of personal hearing to the petitioner, which is a mandatory provision under Section 22 (4) of the TNVAT Act.

3.Mr.V.Haribabu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the order passed by the respondent is just and proper.

4.Since the petitioner was not given an opportunity of personal hearing as contemplated under Section 22 (4) of the TNVAT Act, which is a mandatory provision, thus violating the principles of natural justice, the impugned order passed by the respondent dated 29.07.2015 is liable to be set aside. Accordingly, the same is set aside. The matter is remanded to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing and after considering the objections filed by the petitioner, on merits and in accordance with law.

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

-s/d-

Assistant Registrar(CSIV)

dt:27/03/2016

True Copy

Sub-Assistant Registrar

va

To

The Commercial Tax Officer,
Harur, Dharmapuri District.

+1 cc to M/s.R.Hemalatha Advocate sr.16573

+1 cc to Special Government pleader taxes High court
Madras sr.16470

सत्यमेव जयते

W.P.No.26778 of 2015 and M.P.Nos.1

& 2 of 2015

WEB COPY

vgl(co)
aa28/03/2016