IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.02.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.26859, 26860, 26861, 26862 of 2015
and
M.P.Nos.1 of 2015 (4 in Nos.)

Ramprasad Tubes and Bars (P) Ltd.,
rep by its Managing Director,
S. Rajendran,
312-A, Avinashi Road,
Peelamedu, Coimbatore
.. Petitioner in all the writ petitions

vs

The Assistant Commissioner (CT),
Peelamedu South Circle,
Coimbatore
.. Respondents in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records on the file of the respondent in TIN Nos.33962101117/2009-2010 (in respect of WP No.26859 of 2015); 33962101117/2010-2011 (in respect of WP No.26860 of 2015); 33962101117/2011-2012 (in respect of WP No.26861 of 2015) and 33962101117/2014-2015 (in respect of WP No.26862 of 2015) dated 20.07.2015 and quash the same.

For petitioner : Mr.S. Makesh for N.Inbarajan
For respondents : Mr.S.Manoharan Sundaram AGP (T)

COMMON ORDER

The petitioners have filed the above writ petitions to issue Writs of Certiorari to call for the records on the file of the respondent in TIN Nos.33962101117/2009-2010 (in respect of WP No.26859 of 2015); 33962101117/2010-2011 (in respect of WP No.26860 of 2015); 33962101117/2011-2012 (in respect of WP No.26861 of 2015) and 33962101117/2014-2015 (in respect of WP No.26862 of 2015) dated 20.07.2015 and quash the same.

2. It is the case of the petitioner that the respondent had passed the impuged order without giving an opportunity of personal hearing to the petitioners, which is the mandatory provision under Sec.27(4) of the Tamil Nadu Value Added Tax Act, 2006.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent submitted that as per Clause 3(a)(iii) of Circular No.7/2014 dated 03.02.2014, the petitioners should have been granted an opportunity of personal hearing. Further, the learned Additional Government Pleaded submitted that the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioners.

4. Having regard to the submissions made by the learned counsel on either side and taking into consideratioin the Circular No.7/2014, issued by the Principal Secretary/Commissioner of Commercial Taxes, Chennai and also the proviso to Sec.27(4) of TN Vat Act, since the respondent has not given an opportunity of personal hearing, I am of the view thatthe impugned orders are liable to be set aside.

5. Accordingly, the impugned orders, passed by the respondent, are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to give opportunity of personal hearing to the petitioners and decide the matter afresh.

6. With these observations, all these writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sr

To

The Assistant Commissioner (CT),
Peelamedu South Circle,
Coimbatore.

+ 1 cc to MR.N. Inbarajan, Advocate Sr.12203

W.P.Nos.26859, 26860, 26861,
26862 of 2015

KK(CO)
Eu 09.03.16