

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.6.2016

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.26963 & 26964 of 2015
& MP.Nos.1 and 1 of 2015

Manoharan Automobiles, rep.
by its Proprietor S.Manoharan Petitioner in both WPs

Vs

The Assistant Commissioner (CT),
Ranipet. ... Respondent in both WPs

PETITIONS under Article 226 of The Constitution of India
praying for the issuance of Writs of Certiorari to call for the
records on the files of the respondent herein respectively in
TIN Nos.33264280122/2012-13 and 33264280122/2013-14 dated
22.7.2015 and quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.V.Haribabu,
Additional Government Pleader

COMMON ORDER

Heard both. By consent, the writ petitions are taken up for
final disposal.

2. In these writ petitions, the petitioner, which is a
registered dealer under the provisions of the Tamil Nadu Value
Added Tax Act, 2006 on the file of the respondent, has
challenged the orders of assessment for the relevant years only
with regard to levy of penalty.

3. It is seen that before an order was passed under Section
22(5) of the said Act, no opportunity of personal hearing was
granted.

4. The learned counsel for the petitioner submits that there is no willful negligence or suppression on the part of the petitioner and that they may be permitted to approach the Assessing Officer and place all their submissions, so that the Assessing Officer may consider the waiver of penalty.

5. As the petitioner was not afforded an opportunity of personal hearing, on that ground alone, the writ petitions are partly allowed, the impugned orders are set aside, that too only with regard to levy of penalty under Section 22(5) of the said Act. To that extent, the matters are remitted back to the respondent. No costs. Consequently, the above MPs are closed.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Ranipet.

+1cc to the Special Government Pleader(T), S.R.No.34350

W.P.Nos.26963 & 26964 of 2015
and

M.P.Nos.1 and 1 of 2015

BVR(CO)
CA(28/06/2016)

सत्यमेव जयते

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