IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.No.29052 of 2015
and M.P.No.1 of 2015

M/s Saud Automobiles,
rep by its Proprietor
A. Jabar Ali,
No.4, VNS Nagar,
Sirkazli Main Road,
Chidambaram .... Petitioner

vs

The Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Chidambaram ..... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN:33464462469/2013-14, quash the impugned proceedings dated 15.04.2015 and further direct the respondent to allow the Input tax credit claimed by the petitioner vide manual returns filed on 05.02.2015 as admitted by the respondent for the months of April 2013 to December 2013 (9 months) as provided under Sec.19(11) of the Tamil Nadu Value Added Tax Act, 2006.

For petitioner : Mr.V. Sundareswaran

For respondent : Mr.S. Kanmani Annamalai AGP

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN:33464462469/2013-14, quash the impugned proceedings dated 15.04.2015 and further direct the respondent to allow the Input tax credit claimed by the petitioner vide manual returns filed on 05.02.2015 as admitted by the respondent for the months of April 2013 to December 2013 (9 months) as provided under Sec.19(11) of the Tamil Nadu Value Added Tax Act, 2006.

2. It is the case of the petitioner that the respondent has not given an opportunity of hearing, as contemplated under Sec.22(4) of the Tamil Nadu Value Added Tax Act, 2006.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader (Tax), taking notice for the respondent, submitted that the matter may be remanded back to the respondent for fresh consideration, after giving an opportunity of hearing to the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, since the respondent has not given an opportunity of hearing to the petitioner to put forth his case, which is mandatory, under the provisions of Sec.22(4) of the Tamil Nadu Value Added Tax Act, 2006, the impugned order dated 15.04.2015 is set aside and the matter is remitted back to the respondent for fresh consideration, after giving an opportunity of hearing to the petitioner. The respondent shall hear the petitioner and pass orders, on merits and in accordance with law.

5. With these observations, the writ petition is allowed. No costs. Consequently, connected MP is closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

sr

To

The Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Chidambaram

1 cc to Mr.V. Sundareswaran, Advocate, Sr. 8035
1 cc to Spl.Government Pleader,(Taxes), Sr. 8161

W.P.No.29052/2015

SV (CO)
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