

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.29565 of 2015
and
M.P.No.1 of 2015

M/s Kasturi Agencies,
rep by its Proprietrix,
No.1A, New Street,
Villupuram-605 602 Petitioner

vs

The Assistant Commissioner (CT) (FAC),
Villupuram - I Assessment Circle,
Villupuram 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 impugned proceedings of the respondent in TIN No.33714681697/2010-2011 and quash the impugned order dated 13.8.2015 as passed contrary to the provisions of the TNVAT Act and also against the principles of natural justice and to further direct the respondent to consider the petitioner's request made in its letter dated 4.05.2015 and provide the copy of the web report and its documents, grant an opportunity to cross examine the earlier seller and also grant an opportunity to the petitioner to file their final objections.

For petitioner : Mr.P. Rajkumar
For respondent : Mr.S. Manoharan Sundaram
AGP (T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the impugned proceedings of the respondent in TIN No.33714681697/2010-2011 and quash the impugned order dated 13.8.2015 as passed contrary to the provisions of the TNVAT Act and also against the principles of natural justice and to

further direct the respondent to consider the petitioner's request made in its letter dated 4.05.2015 and provide the copy of the web report and its documents, grant an opportunity to cross examine the earlier seller and also grant an opportunity to the petitioner to file their final objections.

2. The main grievance of the petitioner is that the respondent has not considered the petitioners' objections and without giving an opportunity of personal hearing, the impugned order was passed.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent, submitted that since the respondent had passed the impugned order, without considering the petitioners' objections and also without giving an opportunity of hearing to them, the respondent may be directed to decide the matter afresh, after considering the petitioners' objections and also affording an opportunity of personal hearing to the petitioners.

4. Having regard to the submissions made by the learned counsel on either side, since the respondent had passed the impugned order, without considering the petitioners' objections and giving an opportunity of personal hearing to the petitioners, I am of the view that the impugned order, passed by the respondent, is liable to be set aside.

5. Accordingly, the impugned order dated 13.8.2015 passed by the respondent is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to consider the petitioners' objections and give an opportunity of personal hearing to the petitioners and decide the matter afresh, on merits and in accordance with law.

6. Insofar as the petitioners request for furnishing copy of the web report and its documents, the respondent is directed to furnish the same to the petitioners.

7. The petitioners are at liberty to file additional objections before the respondent.

8. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

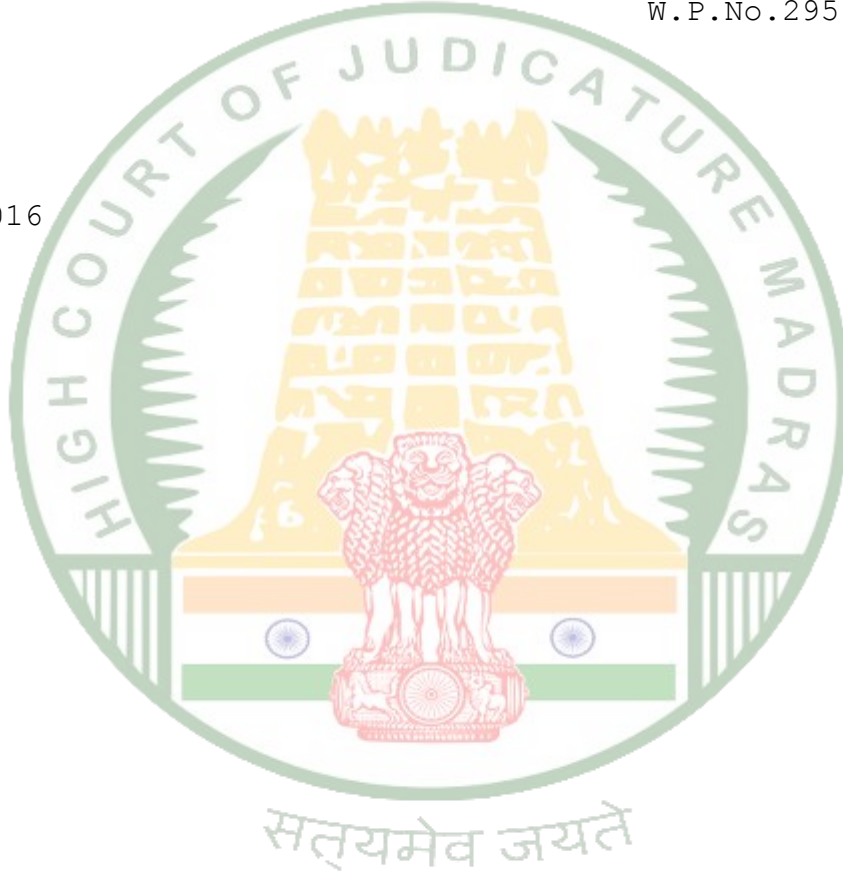
To

The Assistant Commissioner (CT) (FAC),
Villupuram - I Assessment Circle,
Villupuram

+1 cc to M/s.P.Rajkumar Advocate sr.11894

W.P.No.29565 of 2015

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