IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.30268 of 2015
and
M.P.No.1 of 2015

Tvl.Lakshmi Bharathan Agency,
represented by its Proprietor,
N. Siva Subramanyan,
210, Poongothai Nagar,
Coimbatore – 641 014 .... Petitioner

vs

The Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore
..... 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 No:33562101434/2008-09 and quash the impugned assessment order dated 11.08.2015 passed by the respondent and consequently direct the respondent to redo the assessment after giving personal hearing.

For petitioner	:	Mr.R. Sivaraman
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 respondent in TIN No:33562101434/2008-09 and quash the impugned assessment order dated 11.08.2015 passed by the respondent and consequently direct the respondent to redo the assessment after giving personal hearing.

2. It is the case of the petitioners that the respondent had erroneously passed the order, without giving an opportunity of personal hearing to the petitioners, which is mandatory provision under the TNVAT Act. That apart, the impugned order has been

passed by the respondent, without issuing any notice to the petitioners.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent, submitted that since the respondent had passed the impugned order, without giving any notice to the petitioners and also without giving an opportunity of hearing to them, the respondent may be directed to decide the matter afresh, after issuing notice to the petitioners 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, and taking note of the fact that the respondent has not issued any notice and also has not given 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 11.8.2015 passed by the respondent is set aside and the matter is remitted back to the

respondent for fresh consideration. The respondent is directed to issue notice to the petitioners and thereafter decide the matter afresh, on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioners.

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

sr

sd

Assistant Registrar (CO)

True copy

Sub Assistant Registrar.

To

The Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore

+ 1 cc to Spl.Govt. Pleader SR 11962

skv(co)
prk1/3 W.P.NO.30268 of 2015