IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.02.2015

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.2084 of 2016
and
WMP No.1834 of 2016

M/s Terra Infra Developent Limited,
represented herein by its Authorised Signatory
Mr.R.V. Nagaraju
F8, MIDC Industrial Area,
Hingna Road,
Nagpur - 440016 .... Petitioner

vs

1. The State of Tamil Nadu,
represented by the Secretary
to the Government,
Department of Commercial Taxes,
Secretariat,
Fort St. George,
Chennai - 600 009

2. The Commercial Tax Officer (Main),
Tindivanam Assessment Circle,
Tindivanam - 604 001 ..... Respondents

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 2nd respondent in the impugned order in TIN No.33424723227/2010-2011 dated 15.12.2015 and quash the same and further direct the second respondent to pass revision order abiding the order dated 27.03.2015 passed by the learned Appellate Deputy Commissioner, (CT), Cuddalore in A.P.No.124 of 2014.

For petitioner	:	Mr.R. Sridhar
For respondents	:	Mr.Manoharan Sundaram Additional Government Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the second respondent in the impugned order in TIN No.33424723227/2010-2011 dated 15.12.2015 and quash the same and further direct the second respondent to pass revision order abiding the order dated 27.03.2015 passed by the learned Appellate Deputy Commissioner, (CT), Cuddalore in A.P.No.124 of 2014.

2. The main infirmity, pointed out by the learned counsel for the petitioners, is that though the respondent had passed the impugned order, imposing penalty, no opportunity was given to the petitioners to put forth their case.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondents, submitted that since the respondents have not given an opportunity of personal hearing to the petitioners to put forth their case, the respondents may be directed to decide the matter afresh, after 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 respondents had passed the impugned order, levying penalty on the petitioners, without giving an opportunity of personal hearing to them, I am of the view that the respondents should have decided the matter, only after giving an opportunity of personal hearing to the petitioners.

5. In these circumstances, the impugned order dated 15.12.2015, passed by the second respondent, is set aside and the matter is remanded back to the second respondent for fresh consideration. The second respondent is directed to give an opportunity of personal hearing to the petitioners and decide the matter afresh. The petitioners are at liberty to produce all the necessary documents before the second respondent. The second respondent, after hearing the submissions of the petitioners and also taking into consideration the documents, produced by the petitioners, shall pass fresh orders, on merits and in accordance with law.

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

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sr
To

1. The Secretary to the Government,
State of Tamil Nadu,
Department of Commercial Taxes,
Secretariat,
Fort St. George,
Chennai - 600 009

2. The Commercial Tax Officer (Main),
Tindivanam Assessment Circle,
Tindivanam - 604 001

+1cc to Mr.R. Sridhar, Advocate, S.R.No.10740
+1cc to the Government Pleader, S.R.No.10740

JSV(CO)
EU(23/02/2016)

W.P.No.2084 of 2016