

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.No.36788 of 2015
and M.P.No.1 of 2015

Tvl.Tulsi Tiles Pvt Ltd
rep by its Director,
B. Kevalchand Jain,
Plot No.106, Chettiar Agaram Road,
Rajiv Gandhi Nagar,
Noombal Village,
Vanagaram,
Chennai - 600 095 Petitioner

vs

The Assistant Commissioner (CT),
Nolambur Assessment Circle,
No.176, M.T.H Road,
Villivakkam,
Chennai - 600 049 Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records on the files of the respondent in TIN:33211351477/2013-14 dated 28.01.2015 and quash the same as being without jurisdiction and authority of law.

For petitioner : Mr.R. Senniappan
For respondent : Mr.S. Kanmani Annamalai
AGP

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the files of the respondent in TIN:33211351477/2013-14 dated 28.01.2015 and quash the same as being without jurisdiction and authority of law.

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 28.01.2015 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.

sr

s/d-
Assistant Registrar (CS-V)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Nolambur Assessment Circle,
No.176, M.T.H Road,
Villivakkam,
Chennai - 600 049

+ 1 cc to Spl.Govt.Pleader SR 8157

+ 1 cc to Mr.R.Senniappan, Advocate SR 8121

rsy(co)
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W.P.No.36788/2015

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