IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.39540 & 39541 of 2015
and M.P.Nos.1 & 1 of 2015

M/s.VMK Infrastructure Project India (P) Ltd.,
rep by its Partner,
No.69, ICI Home Town,
Nolambur, Chennai - 600 077. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT),
Nolambur Assessment Circle,
Chennai - 600 049. ... Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a Writs of Certiorarified Mandamus calling for the records of the respondent and quash the impugned assessment proceedings in TIN No.33501352627/2013-14 dated 13.02.2015 and TIN No.33501352627/2014-15 dated 27.05.2015and direct the respondent to pass fresh orders by providing an opportunity of personal hearing which is mandatory as per Section 22(4) of TNVAT Act.

For Petitioner : Mr.C.Baktha Siromoni
(in both W.Ps)
For Respondent : Mr.S.Kannmani Annamalai,
(in both W.Ps) Additional Government Pleader (Tax)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue a writ of certiorarified mandamus to call for the records of the respondent and quash the impugned assessment proceedings in TIN No.33501352627/2013-14 dated 13.02.2015 and TIN No.33501352627/2014-15 dated 27.05.2015 respectively and direct the respondent to pass fresh orders by providing an opportunity of personal hearing which is mandatory as per Section 22(4) of TNVAT Act.

2.The main contention raised by the petitioner is that they were not given an opportunity of personal hearing, which is a mandatory provision under Section 22 (4) of the TNVAT Act.

3.Mr.S.Kannmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the petitioner was not given an opportunity of personal hearing, the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing as contemplated under Section 22 (4) of the TNVAT Act, the impugned orders dated 13.02.2015 and 27.05.2015 are set aside and the matters are remanded back to the respondent for fresh consideration. The respondent is directed to give due opportunity of personal hearing to the petitioner and decide the matter afresh on merits and in accordance with law. The petitioner shall appear before the respondent within two weeks from the date of receipt of a copy of this order.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

va

s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Nolambur Assessment Circle,
Chennai - 600 049.

+ 1 cc to Mr.C.Baktha Siromoni, Advocae SR 11295

+ 1 cc to Spl.Govt.Pleader SR 11237

ad(co)
prk24/2

W.P.Nos.39540 & 39541 of 2015 and
M.P.Nos.1 & 1 of 2015