

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 12.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.23788 of 2016 &
WMP Nos.20389 & 20390 of 2016

A.B.Builders
rep. by its Manager-R.Anbalagan .. Petitioner

Vs

The Assistant Commissioner [CT]
Villupuram-I Circle
Villupuram, Villupuram District. .. Respondent

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorarified mandamus to call for the records on the file of the respondent in his impugned proceedings made in TIN:33924682891/2013-14 dated 22.04.2016 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mrs.R.Hemalatha
For Respondent : Mr.S.Kanmani Annamalai
Additional Govt.Pleader

O R D E R

Heard Mrs.R.Hemalatha, learned Counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondent and with the consent of learned counsel appearing on either side, this writ petition itself is taken up for final disposal.

2.The petitioner who is a registered dealer under the provisions of the registered dealer under the provisions of the Tamil Nadu Value Added Tax, 2006 [TN VAT Act], has filed this Writ Petition challenging the order of assessment for the year 2013-14.

3.The only ground on which the petitioner has challenged the impugned order is on the ground that no opportunity of personal hearing was granted especially when the order of assessment has been passed under section 22(4) of the TN VAT Act. That apart, the petitioner would submit that they have given their objections and sent the same by 'Courier' on

15.02.2016.

4. In the light of the above, the Writ Petition is allowed, the impugned order is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to submit fresh objections, within a period of two weeks from the date of receipt of a copy of this order. On receipt of the said objections, after affording an opportunity of personal hearing to the petitioner, the respondent shall proceed to complete the assessment in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(V)

//True Copy//

Sub Assistant Registrar

Rpa

To

The Assistant Commissioner [CT]
Villupuram-I Circle
Villupuram, Villupuram District.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.38565
+1cc to the Government Pleader, S.R.No.38728

RP(CO)
EU(26/07/2016)

W.P.No.23788 of 2016

सत्यमेव जयते

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