IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.2400 to 2407 of 2016 and

W.M.P.Nos.2086 to 2093 & 7008 to 7015 of 2016

Tvl. Videocon Industries Limited
rep. by its Senior Accounts Officer
No.42, Thirumalai Pilai Road
T.Nagar, Chennai 600 017

... Petitioner in all the WP's

Vs

The Deputy Commissioner (CT)-IV (FAC)
Large Tax Payers Unit
No.34, Dugar Towers, 5th Floor
Marshalls Road,
Egmore, Chennai 600 008.

....Respondent in all the WP's

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records of the respondent in TIN 33251522660/2007-08 to 2014-15 respectively dated 23.12.2015 and to quash the same as illegal, unconstitutional, arbitrary and having been passed in contrary to the provisions of Tamil Nadu Value Added Tax Act, 2006 and to forthwith direct the respondent to afford an personal opportunity to the petitioner to produce all the relevant documents for perusal before passing any fresh orders in accordance with law.

For Petitioner : Mr.A.Ravichandran

For Respondent : Mr.S.Kanmani Annamalai, AGP (T)

C O M M O N   O R D E R

The petitioner has filed the above writ petitions to issue a Writ of Certiorarified mandamus, to call for the records of the respondent in TIN 33251522660/2007-08 to 2014-15 respectively dated 23.12.2015 and to quash the same and to direct the respondent to afford an personal opportunity to the petitioner before passing any fresh orders in accordance with law.

2. It is the case of the petitioner that the respondent had issued notice to the petitioner to appear for hearing on 24.12.2015, which is a Government holiday declared for Miladinabi. That apart, on a perusal of the impugned orders, it could be seen that the respondent had signed the impugned orders on 23.12.2015. Therefore, from the above, it is clear that the respondent had not given an opportunity of hearing to the petitioner and passed the impugned orders on 23.12.2015 itself.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent submitted for the reasons stated above, the impugned orders can be set aside and the matters can be remanded back to the respondent for fresh consideration.

4. Having regard to the submissions made by the learned counsel on either side, taking note of fact that the petitioner was not given an opportunity of personal hearing and that the impugned orders were passed on 23.12.2015 itself and that when the notice was issued to the petitioner to appear before the respondent on 24.12.2015, the impugned orders are liable to be set aside.

5. Accordingly, the impugned orders are set aside and the matters are remanded back to the respondent for fresh consideration. The respondent is directed to consider the objections filed by the petitioner and the documents produced by them and decide the matters afresh, after affording due opportunity of personal hearing to the petitioner. It is open to the petitioner to file fresh objections before the respondent

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Deputy Commissioner (CT)-IV (FAC)
Large Tax Payers Unit
No.34, Dugar Towers, 5th Floor
Marshalls Road,
Egmore, Chennai 600 008.

+1 cc to Mr.A.Ravichandran Advocate sr.14584
+1 cc to Special Government Pleader sr.14680

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