

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.2658 and 2659 of 2016
WMP Nos.2208 to 2211 of 2016

Tmt.K. Latha Petitioner in both the writ petitions

v.

The Commercial Tax Officer,
Vandavasi - 604 408

Tiruvannamalai District... Respondent in both the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari to call for the records on the file of the first respondent in his impugned proceedings made in TIN Nos.33304602431/2011-12 and .33304602431/2012-13 dated 30.11.2015 in so far as it levied penalty under Section 22(5) of the TNVATA Act, 2006 and quash the same.

For Petitioner : Ms.R. Hemalatha

For Respondent : Mr.S. Manoharan Sundaram
AGP

COMMON ORDER

The petitioner has filed the above writ petitions to issue writs of Certiorari to call for the records on the file of the first respondent in his impugned proceedings made in TIN Nos.33304602431/2011-12 and .33304602431/2012-13 dated 30.11.2015 in so far as it levied penalty under Section 22(5) of the TNVATA Act, 2006 and quash the same.

2. It is the case of the petitioner that without affording an opportunity of personal hearing, the respondent had passed the impugned order, which is violative of principles of natural justice.

3. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondent, submitted that since the mandatory provision of personal hearing was not given to the petitioner, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the respondent had passed the impugned orders without affording due opportunity of personal hearing to the petitioner, the impugned orders dated 30.11.2015 are liable to be set aside and accordingly they are set aside and the matters are remanded to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after affording an opportunity of personal hearing to the petitioner, on merits and in accordance with law. With this observation, both the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

sr

s/d-

Assistant Registrar(CS-III)

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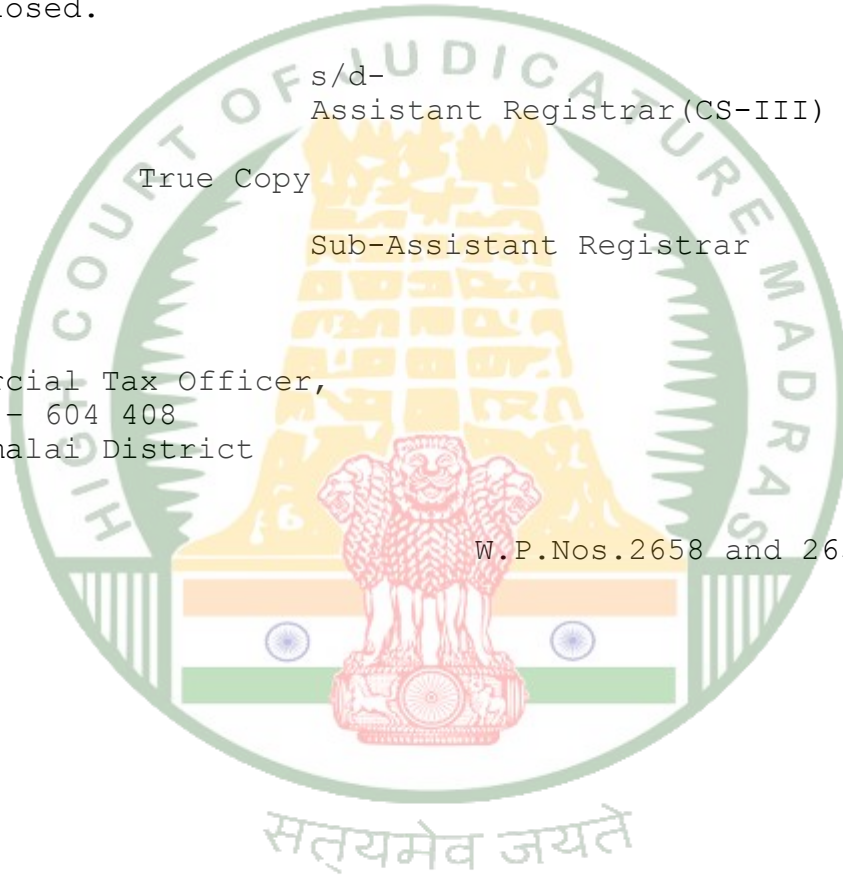
Sub-Assistant Registrar

To

The Commercial Tax Officer,
Vandavasi - 604 408
Tiruvannamalai District

mp(co)
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