

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.2726 of 2016 and
W.M.P.Nos.2275 & 2276 of 2016

A.Subramaniyan
Proprietor of Kalyani Agencies,
No.95-A, East Street,
Tirukoilur - 605 757,
Villupuram District. ... Petitioner

Vs.

The Commercial Tax Officer,
Thirukoilur,
Villupuram District. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33624762305/2012-2013 dated 27.11.2015 and quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (T)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari calling for the records on the file of the respondent in impugned proceedings made in TIN No.33624762305/2012-2013 dated 27.11.2015 and quash the same as illegal.

2.The only point that arises for consideration in this Writ Petition is the denial of personal hearing to the petitioner.

3.The learned counsel appearing for the petitioner submitted that the petitioner was not afforded personal hearing in the proceedings under Section 22 (4) of the TNVAT Act, 2006.

4.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) submitted that the petitioner may be given an opportunity to appear before the respondent within two weeks time

and the respondent may be directed to dispose of the matter within a stipulated time thereafter.

5. Having regard to the submissions made by the learned counsel on either side, in view of the provisions under Section 22 (4) of TNVAT Act, the impugned proceedings dated 27.11.2015 is liable to be set aside. Accordingly, the same is set aside. The petitioner is directed to appear before the respondent for personal hearing within two weeks from the date of receipt of a copy of this order and the respondent is directed to pass fresh orders, on merits and in accordance with law, after hearing the petitioner, within a period of four weeks thereafter.

6. With this observation, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst. Registrar (CS V)

/true copy/

Sub Asst. Registrar

va

To

The Commercial Tax Officer,
Thirukoilur,
Villupuram District.

1 cc to M/s.R. Hemalath, Advocate, Sr. 6179
1 cc to the Special Government Pleader, Sr. 6701

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