IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.3789 & 3790 of 2016
and W.M.P.Nos.3141 & 3142 of 2016

M/s.Southern Scientific Lab Instruments
No.97, Sai Nivas, Brindavan Nagar,
Vanagaram Road, Near Ashok Nandavanam
Noombal, Chennai - 600 077
rep by its Partner ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT),
O/o Assistant Commissioner of Commercial Taxes,
Vanagaram Assessment Circle,
No.179-B, MTH Road, Villivakkam,
Chennai - 600 049. ... Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in proceedings leading to passing of the revised assessment order vide TIN No.33721351245 for the assessment years 2013-14 and 2012-2013 dated 30.09.2015 and quash the same and direct the respondent to pass fresh revised assessment orders after considering the reply filed by the petitioner and after giving personal hearing.

For Petitioner : Mr.S.Sathiyanarayanan
(in both W.Ps)

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

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 proceedings vide TIN No.33721351245 for the assessment years 2013-14 and 2012-2013 dated 30.09.2015 and to quash the same and direct the respondent to pass fresh revised assessment orders after considering the reply filed by the petitioner and after giving personal hearing.

2.It is the case of the petitioner that the impugned orders have been passed by the respondent even without following the mandatory provision under Section 22(4) of the TNVAT Act by giving personal hearing to the petitioner. According to the petitioner, it is clear violation of principles of natural justice, hence, the impugned orders are liable to be set aside.

3.Mr.S.Kannmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the provisions of Section 22 (4) of the TNVAT Act has not been complied with by the respondent, the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration that the respondent had not given an opportunity of personal hearing to the petitioner, which is a mandatory provision under Section 22 (4) of the TNVAT Act, the impugned orders dated 30.09.2015 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.

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

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

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To

The Assistant Commissioner (CT),
O/o Assistant Commissioner of Commercial Taxes,
Vanagaram Assessment Circle,
No.179-B, MTH Road, Villivakkam,
Chennai - 600 049.

2 ccs to Mr.S. Sathiyanarayanan, Advocate, Sr. 11664, 11665
1 cc to Spl.Government Pleader, Sr. 11239

W.P.Nos.3789 & 3790 of 2016 and
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KJI (CO)
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