IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5046 of 2016 &
W.M.P.No.4403 of 2016

Tvl. Srimathi Motors
Represented by its Proprietor
T.Ganesh
No.163, Thiruvannamalai Road
Chengee - 604 202
Villupuram District .. Petitioner

v.

The Deputy Commercial Tax Officer,
Chengee Assessment Circle
Chengee
.. Respondent

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN No.33904740520/2014-15 dated 26.10.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.Kanmani Annamalai
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the respondent in TIN No.33904740520/2014-15, dated 26.10.2015 and to quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

2. It is the case of the petitioner that the impugned order dated 26.10.2015 was passed by the respondent without affording an opportunity of personal hearing to the petitioner as contemplated under section 22 (4) of the Tamil Nadu Value Added Tax Act.

3. Mr.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since no opportunity was given to the petitioner as contemplated under the TNVAT Act, the impugned order may be set aside and the matter may be remitted back to the respondent for fresh consideration.

4. Having regard to the submissions made by the learned counsel on either side, since the mandatory provisions of section 22 (4) of the Tamil Nadu Value Added Tax Act has not been complied with by the respondent, which in violation of principles of natural justice, the impugned order dated 26.10.2015 is set aside and the matter is remanded back to the respondent for fresh consideration and the respondent is directed to decide the matter afresh, after giving opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

sd/-
Assistant Registrar(Cs-III)

/TRUE COPY/

Sub-Assistant Registrar

Rj

To

The Deputy Commercial Tax Officer,
Chengee Assessment Circle
Chengee

+1 CC to MR.R.Senniappan Advocate. SR.NO. 8640
+1 CC to Special Govt.Pleader(Taxes). SR.NO. 8774

W.P.No.5046 of 2016 &
W.M.P.No.4403 of 2016

CO-GJ
JD 12/02/2016