IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.5085 of 2016
and
WMP No.4421 of 2016

Sree Vari Pumps
by its Proprietor,
V. Tiruvalluvan,
No.79/5, Poosari Buildings,
North Main Road,
Sethiyathoppu,
Chidambaram .... Petitioner

vs

The Commercial Tax Officer,
Chidambaram Assessment CIRCLE - I,
Chidambaram .... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of the impugned proceedings made in TIN No.33194442781 dated 12.03.2015 of the respondent and quash the same and consequently direct the respondent to proceed to re-assess the assessment order afresh after affording opportunity of person hearing to the petitioner.

For petitioner : Mr.S.D. Santhanakrishnan
For respondents : Mr.S. Kanmani Annamalai
AGP (T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of of Certiorarified Mandamus to call for the records on the impugned proceedings made in TIN No.33194442781 dated 12.03.2015 of the respondent and quash the same and consequently direct the respondent to proceed to re-assess the assessment order afresh after affording opportunity of personal hearing to the petitioner.

2. It is the case of the petitioner that the respondent had passed the impugned order dated 12.03.2015, without affording an opportunity of personal hearing to the petitioner, which is a mandatory provision under Sec.27(4) of the TNVAT Act, 2006 and violative of principles of natural justice.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the provision of Sec.27(4) of TNVAT Act, 2006 has not been complied with by the respondent, while passing the impugned order dated 12.03.2015, the same 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 not given an opporunity of personal hearing to the petitioner, which is a mandatory provision under Sec.27(4) of the TNVAT Act, 2006, the impugned order dated 12.03.2015 is liable to be set aside and accordingly, the same is set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to decide the matter afresh and pass orders on merits and in accordance with law, taking into consideration the objections and the documents, produced by the petitioner and after affording due opportunity to the petitioner. With the above observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

sr
To

The Commercial Tax Officer,
Chidambaram Assessment Circle - I,
Chidambaram

+1 cc to M/s.S.D.SanthanKrishnan Advocate sr.16120
+1 cc to Special Government pleader(Taxes)sr.16477

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