IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.No.5272 of 2016
and WMP Nos.4631 and 4674 of 2016

Tvl.Hema Ganga Dairy Products,
rep by its Proprietor,
H.N. Nanjappa,
S.F.No.333/1,A Jettihalli Village,
Near Collectorate,
Dharmapuri - 636 705

.. Petitioner

vs

The Assistant Commissioner (CT).
Dharmapuri Assessment Circle,
Dharmapuri

..... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records on the file of the respondent in Tin No.33893284216/2013-14 dated 24.7.2015 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.S. Manoharan Sundaram
AGP (T)

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.33893284216/2013-14 dated 24.7.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

2. The only contention, now raised before this Court, is that the petitioner was not given an opportunity of personal

hearing, as contemplated under Sec.22(4) of the Tamil Nadu Value Added Tax Act, 2006.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, taking notice of the respondents submitted that the respondent may be directed to give an opportunity of personal hearing to the petitioner and pass fresh orders, on merits and in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the petitioner was not given an opportunity of personal hearing, which is a mandatory provision under Sec.22(4) of the Tamil Nadu Value Added Tax Act, 2006, the impugned order, passed by the respondent dated 24.07.2015 is liable to be set aside and accordingly, the same is set aside. The matter is remanded back to the respondent for fresh consideration and the respondent is directed to give an opportunity of personal hearing to the petitioner and after hearing the petitioner, the respondent is directed to pass orders afresh, on merits and in accordance with law.

5. With the above observation, the writ petition is disposed of. No costs. Consequently, connected MPs are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

sr

To

The Assistant Commissioner (CT).
Dharmapuri Assessment Circle,
Dharmapuri

+1 cc to Special Government Pleader (Taxes), sr.9356
+1 cc to Mr.R.Sennappan, Advocate, sr.9251

W.P.No.5272 of 2016

tej co
kra 17.02.2016