IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5526 of 2016 and
W.M.P.No.4868 of 2016

M/s.Sangeetha Mobiles (P) Ltd.,
No.A-73, 5th Street,
Anna Nagar (East),
Chennai - 600 102. ... Petitioner

Vs.

1.The Commercial Tax Officer,
Amaindakarai Assessment Circle,
F/50, Anna Nagar 1st Avenue,
Anna Nagar (East), Chennai - 600 102.

2.The Commercial Tax Officer,
Group - V, Enforcement (Central) Division,
Chennai - 600 006. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified Mandamus calling for the records of the 1st respondent in Order dated 05.01.2016 (TIN/33641424524/2014-15) and quash the same and further direct the 1st respondent to re-assess the returns 2014-15 after providing reasonable opportunity.

For Petitioner : Mr.P.Ayyam Perumal
for M/s.Sengu and Paapu Associates

For Respondents: Mr.S.Kanmani Annamalai ,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified calling for the records of the 1st respondent in Order dated 05.01.2016 in TIN/33641424524/2014-15 and to quash the same and further direct the 1st respondent to re-assess the returns for the assessment year 2014-15 after providing reasonable opportunity.

2.It is the case of the petitioner that the 1st respondent has not afforded an opportunity of personal hearing, which is a mandatory provision under Section 22(4) of the TNVAT Act.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents also submitted that since the mandatory provision has not been followed, the 1st respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the 1st respondent has not afforded an opportunity of personal hearing as contemplated under Section 22(4) of the TN VAT Act, the impugned order dated 05.01.2016 is set aside and the matter is remanded back to the 1st respondent for fresh consideration. The 1st respondent is directed to give an opportunity of personal hearing as contemplated under Section 22(4) of the TNVAT Act and decide the matter afresh.

5.With these observations, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(V)

//True Copy//

Sub Assistant Registrar

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To

1.The Commercial Tax Officer,
Amaindakarai Assessment Circle,
F/50, Anna Nagar 1st Avenue,
Anna Nagar (East), Chennai - 600 102.

2.The Commercial Tax Officer,
Group - V, Enforcement (Central) Division,
Chennai - 600 006.

+1cc to M/s. Sengu and Paapu, Associates, S.R.No.9725
+1cc to the Government Pleader, S.R.No.9590

CTK(CO)
EU(23/02/2015)