

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.6459 & 6460 of 2016 &
W.M.P.Nos.5741 & 5742 of 2016

M/S.Acer India Private Limited
Rep.by its Chief Finance Officer
Mr.Alok Dubey
DBS Corporate Service Private Ltd.
DBS House, 31-A Cathedral Garden Road
Chennai-600 034. .. Petitioner in both W.Ps

v.

- 1 The Deputy Commissioner (CT)-IV (FAC)
Large Tax Payers Unit, 5th Floor
Dugar Towers, No.34 (Old No.123)
Marshall Road, Egmore
Chennai-600 008.
- 2 The Joint Commissioner (CT)
Large Tax Payers Unit, 5th Floor
Dugar Towers, No.34 (Old No.123)
Marshall Road, Egmore
Chennai-600 008.
- 3 The Joint Commissioner (CT) Appeals
III Floor, Commercial Taxes Buildings
Greens Road
Chennai-600 006. .. Respondents in both W.Ps

W.P.No.6459/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari filed Maudamus to call for the records of the first respondent in TIN/33830884178/2013-14, dated 21.09.2015 and consequential proceedings in TIN 33830884178/13-14, dated 02.11.2015 quash the same and further direct the first respondent to re-do the assessment.

W.P.No.6460/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari Mandamus, to call for the records of the first respondent in TIN/33830884178/2014-15, dated 21.09.2015 and consequential proceedings in TIN 33830884178/14-15 dated 02.11.2015 quash the same and further direct the first respondent to re-do the assessment.

<https://hcservices.ecourts.gov.in/hcservices/> For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.S.Kanmani Anamalai
Addl. Govt. Pleader

COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writ of Certiorari to call for the records of the first respondent in TIN No.33830884178 for the assessment years 2013-14 and 2014-15, dated 21.09.2015 and consequential proceedings in TIN No.33830884178 for the assessment years 2013-14 and 2014-15, dated 02.11.2015 and to quash the same and further direct the first respondent to re-do the assessment.

2. The main contention raised by the petitioner is that the first respondent had passed the impugned orders even without giving an opportunity of personal hearing to the petitioner as contemplated under section 22 (4) of the Tamil Nadu Value Added Tax Act, 2006.

3. Mr.Kanmani Annamalai, learned Additional Government Pleader, takes notice for the respondents and submitted that since no opportunity was given to the petitioner as contemplated under the TNVAT Act, the first 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 and taking note of the fact that the first respondent has not given an opportunity of personal hearing to the petitioner as contemplated under section 22 (4) of the Tamil Nadu Value Added Tax Act, the impugned orders are liable to be set aside. Accordingly, the impugned orders are set aside and the matters are remitted back to the first respondent for fresh consideration. The first respondent is directed to decide the matters afresh, after giving an opportunity of personal hearing to the petitioner on merits and in accordance with law.

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

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

Rj

To

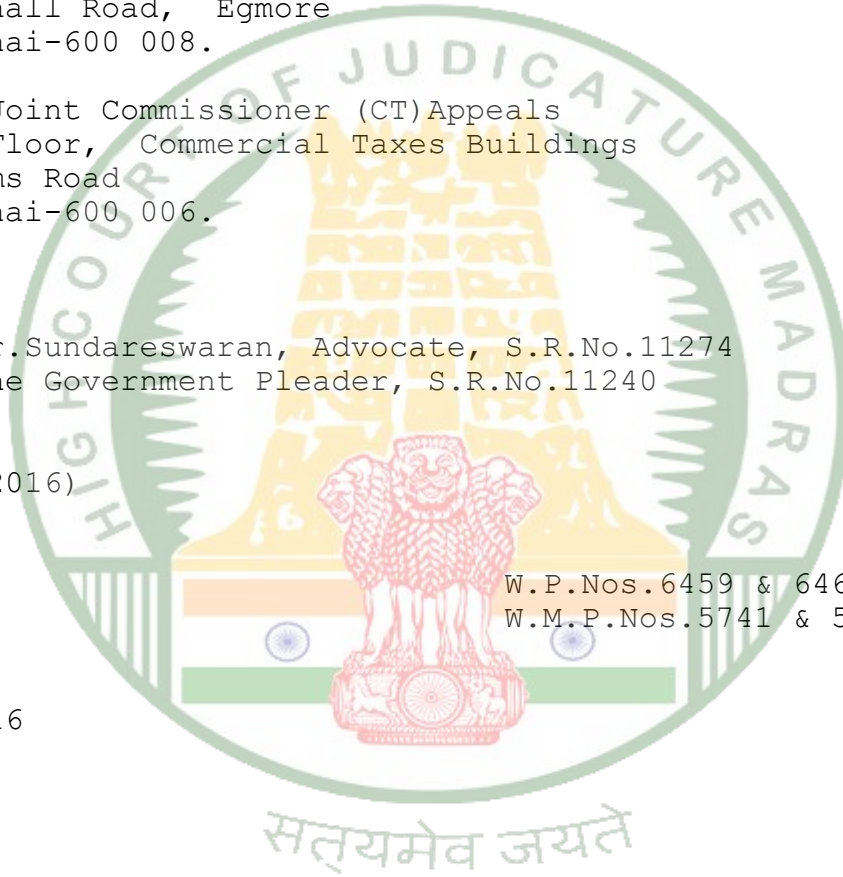
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+1cc to Mr.Sundareswaran, Advocate, S.R.No.11274
+1cc to the Government Pleader, S.R.No.11240

MG (CO)
EU (09/03/2016)

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MG (CO)
Eu 09.03.16



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