IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.6620 of 2016 &
W.M.P.Nos.5893 & 5894 of 2016

M/s.Rutsun technologies
Rep. ByProprietrix - S.Suganya
No.10,47, L.I.C. Colony
2nd Sgtreet
Coimbatore - 641 021
Coimbatore District .. Petitioner

v.

The Commercial Tax Officer,
Podanur Assessment Circle
Coimbatore
Coimbatore District .. 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.33531802836/2013-14, dated 18.12.2015 and to quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.Manoharan Sundaram
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 18.12.2015 and to quash the same.

2. It is the case of the petitioner that the impugned order dated 18.12.2015 was passed by the respondent without affording an opportunity of personal hearing to the petitioner.

3. Ms.R.Hemalatha, learned counsel appearing for the petitioner submitted that the petitioner had produced all the records on 19.12.2015 and the impugned order was communicated to the petitioner on 02.01.2016. The learned counsel further submitted that since the mandatory provisions of personal hearing as contemplated under section 22 (4) of the Tamil Nadu Value Added Tax Act was not provided to the petitioner, the impugned order is liable to be set side.

4. Mr.Manoharan Sundaram, 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.

5. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the respondent has not given an opportunity of personal hearing to the petitioner as per section 22 (4) of the Tamil Nadu Value Added Tax Act, the impugned order dated 18.12.2015 is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the respondent for fresh consideration. Further, I permit the petitioner to produce all the records and documents before the respondent within a period of one week from the date of receipt of a copy of this order and on receipt of the same, the respondent is directed to decide the matter afresh, after giving an 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(J)

//True Copy//

Sub Assistant Registrar

Rj

To

The Commercial Tax Officer,
Podanur Assessment Circle
Coimbatore
Coimbatore District

+1cc to M/s. Hemalatha, Advocate, S.R.No.11498
+1cc to the Government Pleader, S.R.No.11644

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