IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.6951 & 6952 of 2016 &
W.M.P.Nos.6165 & 6166 of 2016

Tvl.Mani & Co.
Rep. by its Partner C.Mani
No.2, Manmathasamy Nagar
Chidambaram 608 001 ..Petitioner in both W.Ps

v.

The Commercial Tax Officer
Chidambaram I Assessment Circle
Chidambaram .. Respondent in both W.Ps

Writ petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the respondent herein in TIN : 33704442161/2012-2013 and 2013-2014, dated 29.1.2016 and quash the same as illegal, invalid and against the provisions of Section 22(4) of the Tamilnadu Value Added Tax Act 2006.

For Petitioner : Mr.A.Chadrasekaran

For Respondent : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petitions to issue a Writs of Certiorari to call for the records on the file of the respondent herein in TIN No.33704442161 for the assessment years 2012-2013 and 2013-2014, dated 29.1.2016 and to quash the same, which is against the provisions of Section 22(4) of the Tamil Nadu Value Added Tax Act 2006.

2. According to the petitioner, without following the mandatory provisions of section 22 (4) of the Tamil Nadu Value Added Tax Act, the respondent has passed the impugned orders dated 29.1.2016.

3. Mr.A.Chadrasekaran, learned counsel appearing for the petitioner, submitted that the petitioner was not given an opportunity of personal hearing, which is a mandatory provision under section 22 (4) of the Tamil Nadu Value Added Tax Act.

That apart, the learned counsel also submitted that the petitioner may be permitted to produce form WW before the authority.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the provision of section 22 (4) of the Tamil Nadu Value Added Tax Act was not followed by the respondent, the impugned orders may be set aside and the matters 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, which is a mandatory provision of section 22 (4) of the Tamil Nadu Value Added Tax Act, the impugned orders dated 29.1.2016 are liable to be set aside. Accordingly, the same are set aside and the matters are remitted back to the respondent for fresh consideration. Further, I permit the petitioner to produce all the records and documents along with form WW 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 consider the same and 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 petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

Rj

To

The Commercial Tax Officer
Chidambaram I Assessment Circle
Chidambaram

+1 cc to The Special Government Pleader,(Taxes), sr.11969
+1 cc to Mr.A.Chandrasekaran, Advocate, sr.11686

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kra 01.03.2016