IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.716 of 2016 and
W.M.P.No.528 of 2016

A.Ramalinga Reddiar
Proprietor of a Modern Rice Mill (Balaji Rice Mill),
No.9, Moongilamman Koil Street,
Tindivanam. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Tindivanam Assessment Circle,
136, 137, Nehru Street, (State Bank upstair),
Tindivanam. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records in respect of Assessment Order of the respondent TIN:33144720083/2011-12 dated 27.03.2015 and quash the same.

For Petitioner : Mr.S.P.Asokan
For Respondent : Mr.S.Manoharan Sundaram,
Additional Government Pleader

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records in respect of Assessment Order of the respondent in TIN:33144720083/2011-12 dated 27.03.2015 and to quash the same.

2.The only point that arises for consideration in this Writ Petition is that the petitioner was not given an opportunity of personal hearing as contemplated under the Act.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader taking notice for the respondent submitted that the matter may be remanded back to the respondent and the petitioner may be given opportunity of personal hearing and thereafter, the respondent may be directed to pass fresh orders after hearing the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, since personal hearing in the proceedings before the respondent is mandatory in nature, the respondent should have given an opportunity of personal hearing to the petitioner. In the case on hand, the petitioner was not given an opportunity of personal hearing. In these circumstances, the impugned order dated 27.03.2015 is liable to be set aside and the matter is remitted back to the respondent for fresh consideration, after giving an opportunity of personal hearing to the petitioner. The respondent shall pass fresh orders after considering the submissions made by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

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

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Tindivanam Assessment Circle,
136, 137, Nehru Street, (State Bank upstair),
Tindivanam.

+1cc to The Special Government Pleader, S.R.No.6797

W.P.No.716 of 2016 and
W.M.P.No.528 of 2016

vd(CO)
srg(09/02/2016)