

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.7558 of 2016 &
W.M.P.No.6789 of 2016

Tvl.Star Drugs & Research Labs Limited
(Represented by K.Abdul Hafeez Managing Director)
Plot No.14 SIPCOT-II, Krishnagiri Road
Hosur.

.. Petitioner

v.

The Assistant Commissioner (Commercial Taxes)
Hosur North Hosur.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records comprised in Impugned order CST.No.887549/2010-11, dated 01.02.2016 on the file of the respondent and quashing the same and consequently direct the respondent to pass an appropriate order after issuing notice and giving an opportunity of personal hearing.

For Petitioner : Mr.S.Durairaj

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 comprised in impugned order in CST.No.887549/2010-11, dated 01.02.2016 on the file of the respondent, to quash the same and consequently direct the respondent to pass an appropriate order after issuing notice and giving an opportunity of personal hearing.

2. Mr.S.Durairaj, learned counsel appearing for the petitioner submitted that without affording an opportunity of personal hearing to the petitioner, which is a mandatory provision under section 22 (4) of the Tamil Nadu Value Added Tax Act, 2006, the respondent had passed the impugned order.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondent and submitted that since an opportunity of personal hearing was not given to the petitioner, the 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, since the mandatory provisions of section 22 (4) of the Tamil Nadu Value Added Tax Act has not been complied with by the respondent, which is in violation of principles of natural justice, the impugned order dated 01.02.2016 is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the respondent for fresh consideration and the respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions is closed.
Rj

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (Commercial Taxes)
Hosur North
Hosur.

+ 1 cc to Mr.Durairaj, Advocate, SR 13109

+ 1 cc to Spl.Govt.Pleader (Taxes)SR 13033

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