IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.8528 of 2016
and
WMP No.7583 of 2016

M/s Amir Shoes,
rep by its Proprietrix Tmt.Sabana Afrose,
No.1271, Kattumani Street,
Vaniyambadi,
Vellore District ... Petitioner

vs

The Assistant Commissioner (CT),
Vaniyambadi
..... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33884643240/2013-14 dated 29.06.2015, quash the same and further direct the respondent to pass order of assessment after affordiing a reasonable and adequate opportunity to file objections and form WW and thereafter pass orders in accordance with the provisions of the Tamilnadu Value Added Tax Act 2006.

For petitioner :Mr.V. Sundareswaran

For respondent :Mr.S. Kanmani Annamalai
AGP (T)

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ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33884643240/2013-14 dated 29.06.2015, quash the same and further direct the respondent to pass order of assessment after affordiing a reasonable and adequate opportunity to file objections and form WW and thereafter pass orders in accordance with the provisions of the Tamilnadu Value Added Tax Act 2006.

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2. It is the case of the petitioner that the respondent had passed the impugned order dated 29.06.2015, without affording an opportunity of personal hearing to the petitioner.

3. According to the learned counsel for the petitioner, non-compliance of Sec.22(4) of the Tamilnadu Value Added Tax Act 2006 is violative of principles of natural justice.

4. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, taking notice of the resondent, submitted that since the provisions of Sec.22(4) of the Act was not followed, the respondent may be directed to decide the matter afresh, after affording an opportunity of personal hearing to the petitioner.

5. Having regard to the submissions made by the learned counsel on either side and taking note of the fact tht the respondent has not afforded an opportunity of personal hearing, which is a mandatory provision under Sec.22(4) of the Tamilnadu Value Added Tax Act 2006, I am of the considered view that the impugned order dated 29.06.2015 is liable to be setaside and accordingly, the same is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to give an opporunity of personal hearing to the petitioner and to file their objections and form WW within a period of two weeks from the date of receipt of copy of this order and pass orders on merits and in accordance with law. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Vaniyambadi.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.15140
+1cc to the Government Pleader, S.R.No.14827

W.P.NO.8528/2016

ev(CO)
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