IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.9236 to 9240 of 2016
and
WMP.Nos.8207 to 8211 of 2016

M/s.Bildon Steels India Ltd.,
rep. by its Authorised Signatory
Abdul Salaam,
S.F.No.220/1,2,3; 215/1-B,
Kanur Village,
Chinnakanur (P.O.),
Avinashi-641655,
Coimbatore District. ... Petitioner in all the W.Ps

Vs.

The Assistant Commissioner (CT),
Avinashi Assessment Circle,
Avisnashi,
Coimbatore District. ... Respondent in all the W.Ps

Common Prayer:Petitions filed under Article 226 of The Constitution of India praying to issue a writ of Certiorari, calling for the records on the files of the respondent in his impugned proceedings made in TIN:33572083920/2008-09, 2009-10, 2010-11,2012-13 and 2014-15 respectively dated 31.07.2015 and to quash the same as illegal and arbitrary.

For Petitioner : Ms.R.Hemalatha
in all W.Ps
For Respondent : Mr.S.Kanmani Annamalai
in all W.Ps Additional Government Pleader (T)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue a writ of Certiorari, to call for the records on the files of the respondent in his impugned proceedings made in TIN:33572083920 for the assessment years viz., 2008-09, 2009-10, 2010-11,2012-13 and 2014-15 respectively dated 31.07.2015 and to quash the same.

2.It is the case of the petitioner that the respondent has passed the impugned orders dated 31.07.2015 without giving due opportunity of personal hearing to the petitioner, which is mandatory under Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006. According to the petitioner, the orders passed by the respondent is clear violation of Principles of Natural Justice.

3.The learned Additional Government Pleader appearing on behalf of the respondent submitted that since the respondent has passed the impugned orders without giving an opportunity of personal hearing to the petitioner, the matter may be remanded back to the respondent for fresh consideration and the respondent may be directed to decide the same afresh after affording an opportunity of personal hearing to the petitioner.

4.The learned counsel for the petitioner submitted that if an opportunity is given to the petitioner, he would appear in person before the respondent on 30.03.2016 and make his submission on merits of the matter.

5.Having regard to the submissions made on either side and taking note of the fact that the respondent has passed the orders without affording an opportunity of personal hearing to the petitioner which is mandatory under Section 22(4) of the TNVAT Act, 2006, the same is liable to be set aside. Accordingly, the impugned orders passed by the respondent dated 31.07.2015 are set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh after affording due opportunity of personal hearing to the petitioner and also taking into consideration, the objections filed by the petitioner on merits and in accordance with law.

6.With these observations, the Writ Petitions are disposed of. Consequently, connected Miscellaneous Petitions are also closed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

DP

To

The Assistant Commissioner (CT),
Avinashi Assessment Circle,
Avisnashi,
Coimbatore District.

+5cc's to Ms.R.Hemalatha, Advocate, S.R.No.16381
+1cc to the Special Government Pleader(T), S.R.No.16152

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AK(CO)
CA(23/03/2016)