IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2017

CORAM:

THE HON'BLE MR.JUSTICE K.KALYANASUNDARAM

W.P.Nos.4976 to 4981 of 2017 &
W.M.P.Nos.5217 to 5222 of 2017

Tmt.G.Thangam ... Petitioner in all Writ Petitions

Vs

The Assistant Commissioner (CT) (FAC),
Omalur Assessment Circle,
Omalur. ... Respondent in all Writ Petitions

Writ Petitions are filed under Article 226 of the Constitution of India seeking a Writ of Certiorari to call for the records on the files of the respondent in TIN.33253245186/2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 respectively, dated 03.11.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For petitioner in
all Writ Petitions : Mr.R.Senniappan

For respondent in
all Writ Petitions : Mr.S.Kanmani Annamalai
Additional Government Pleader

COMMON ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, these writ petitions are taken up for disposal.

2. The petitioner, who is registered contractor of the Commissioner, Block Development Officer for Panchayat work and who is registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has filed these Writ Petitions, challenging the orders of assessment

for the years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 respectively, dated 03.11.2016.

3. The main ground on which the impugned orders have been challenged is that an opportunity of personal hearing has not been granted. In support of his contention, reliance has been placed on the decision of the Hon'ble Division Bench of this Court in the case of V.Selladurai Vs. Chief Commissioner of Income Tax (OSD) and another [(2007) 295 ITR 303].

4. In the light of the fact that the petitioner has not been afforded an opportunity of personal hearing as mandated and as pointed out by the Hon'ble Division Bench in the above referred to decision, this Court is of the view that the matter should be decided afresh after due opportunity to the petitioner. Accordingly, these Writ Petitions are allowed, the impugned orders are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to afford an opportunity of personal hearing to the petitioner. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT) (FAC),
Omalur Assessment Circle,
Omalur.

+1cc to Mr.R.Senniappan, Advocate Sr.14349
+1cc to the Special Government Pleader Sr.14150

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rj[co]
srg 20/03/2017