BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 31.**08.2017**

CORAM :

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.(MD)No.16474 of 2017
and
W.M.P.(MD)No.13134 of 2017

Tvl.Shukra Beedies Private Ltd.,
Represented by its Chief Executive Officer,
G.Nithyananda Kamath ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o the Principal and Special -
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 600 005.

2.The Assistant Commissioner (CT)
Palayamkottai Assessment Circle,
Commercial Taxes Building,
Reserve Line Road, Palayamkottai,
Tirunelveli. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records pertaining to the impugned proceedings of the 2nd respondent in TIN 33435560380/2014-15 dated 26.07.2017 and quash the same.

For Petitioner : Mr.B.Rooban for
Mr.R.Veeramanikandan
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader

ORDER
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By consent of both sides, this writ petition itself is taken up for final disposal.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

3. The learned counsel for the petitioner drawing notice of this Court to letter dated 14.07.2017, which was received by the respondents on 26.07.2017, submitted that for a specific request for granting personal hearing before passing the impugned order, ignoring the same, the said request for granting personal hearing as per Section 27(2) of Tamilnadu Value Added Tax Act 2006, the impugned order has been passed.

4. The learned Additional Government Pleader, relying on the letter of the petitioner dated 14.07.2017 received by the respondents on 26.07.2017, which is also recorded in the impugned order dated 26.07.2017, is unable to defend the order in respect of non grant of personal hearing as per Section 27(2) of the Tamilnadu Value Added Tax Act, 2006.

5. Therefore, this Court has no other option except to allow the writ petition by setting aside the same. Accordingly, the writ petition is allowed and the impugned order dated 26.07.2017, which has been passed violating the mandatory provision and Section 27(2) of the Tamilnadu Value Added Tax, 2006 is set aside and the matter is remanded back to the respondents with a direction to the respondents to reconsider the same. It is needless to mention that the respondents shall grant personal hearing by issuing notice and thereafter pass appropriate orders on merits and in accordance with law. Since the petitioner is asking for copies of documents relied upon in the impugned proposal for the years 2013-14, 2015-16, the respondents are directed to furnish the same, while issuing notice of hearing. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar

To

1.The Commissioner of Commercial Taxes,
O/o the Principal and Special -
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 600 005.

2.The Assistant Commissioner (CT)
Palayamkottai Assessment Circle,
Commercial Taxes Building,
Reserve Line Road,
Palayamkottai,Tirunelveli.

+1cc to Mr.B.ROOBAN Advocate in SR. No. 75643
RR
JS/SKN.RSK/SAR.2/11.10.2017/2P-4C