IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.No.6017 of 2018 &
W.M.P.No.7403 of 2018

Convenio Foods International Pvt Ltd
Rep by its Director
Mohamed Ali
123/A1, Mambakkam Village
Chennai-600 048 .. Petitioner

v.

1 Assistant Commissioner (CT)
Thirukazhukundram Assessment Circle
No.42, Wazhab Nagar
Thirukazhukundram- 603 109

2 Assistant Commissioner (CT)
Chengalpet Assessment Circle
No.16-A First Main Road
Anna Nagar
Chengalpattu-603001 .. Respondents

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus, to call for the impugned proceedings of the first respondent passed TIN.33841602991/2006-07, dated 16.02.2018 and quash the same and further direct the First Respondent to re-do the assessment in accordance with law after providing personal hearing to the petitioner

For Petitioner : Mr.R.Raghavan

For Respondent : Mr.M.Hariharan
Addl. Govt. Pleader (T)

ORDER

Mr.M.Hariharan, learned Additional Government Pleader (Tax), takes notice for the respondents. By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Certiorari, to call for the impugned proceedings of the 1st respondent dated 16.02.2018, to quash the same and further direct the 1st respondent to re-do the assessment in accordance with law, after providing personal hearing to the petitioner

3. The learned counsel appearing for the petitioner submitted that the 1st respondent has passed the impugned order dated 16.02.2018 without affording an opportunity of personal hearing to the petitioner, which is a mandatory provision under the Tamil Nadu Value Added Tax Act .

4. Mr.M.Hariharan, learned Additional Government Pleader, appearing for the respondents, submitted that since the petitioner was not given an opportunity of personal hearing, the impugned may be set side and the matter may be remitted back to the 1st respondent for fresh consideration.

5. Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing, which is violative of principles of natural justice, the impugned order dated 16.02.2018, is liable to be set side. Accordingly, the impugned order dated 16.02.2018 is set aside and the matter is remitted back to the 1st respondent for fresh consideration and the 1st respondent is directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

Rj

To

1 The Assistant Commissioner (CT)
Thirukazhukundram Assessment Circle
No.42, Wazhab Nagar
Thirukazhukundram- 603 109

2 The Assistant Commissioner (CT)
Chengalpet Assessment Circle
No.16-A First Main Road
Anna Nagar
Chengalpattu-603001

+1 CC TO MR.N.Murali, Advocate SR. No.20243
+1 CC TO The government Pleader SR.NO.20716

W.P.No.6017 of 2018 &
W.M.P.No.7403 of 2018

PPA(CO)
RMP(03/04/2018)