IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 27.03.2018
CORAM
THE HONOURABLE Mr. JUSTICE M.DURAISWAMY
W.P.Nos.7118 & 7119 of 2018 &
W.M.P.Nos.8815 & 8816 of 2018

Tvl.S.R. Constructions
Represented by its Proprietor
V.Soudnarararajan
No.103/79, Kannakurichi Main Road
Salem - 636 008 .. Petitioner in both W.Ps

v.

The State Tax Officer
Salem Rural Assessment Circle
Salem .. Respondent in both W.Ps

W.P.No.7118/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN 33812706819/2014-15, dated 15.02.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

W.P.No.7119/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN 33812706819/2015-16, dated 15.02.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

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

COMMON ORDER

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

2. The petitioner has filed the above writ petitions to issue a Writs of Certiorari to call for the records on the file of the respondent dated 15.02.2018 for the assessment years 2014-15 and 2015-16 and to quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

3. Mr.R.Senniappan, learned counsel appearing for the petitioner submitted that that the respondent had passed the impugned orders without giving an opportunity of personal

hearing to the petitioner under section 22 (4) of the Tamil Nadu Value Added Tax, which is a mandatory provision under the Act.

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

4. Having regard to the submissions made by the learned counsel on either side, since the mandatory requirement under section 22 (4) of the Tamil Nadu Value Added Tax Act, has not been complied with by the respondent by giving an opportunity of personal hearing to the petitioner, the impugned orders are liable to be set side solely on that ground. Accordingly, the impugned orders dated 15.02.2018 are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Rj
To
The State Tax Officer
Salem Rural Assessment Circle
Salem

+1cc to Mr.R.Senniappan, Advocate Sr.No.24005
+1cc to Special Government Pleader Sr.No.24091

SK(CO)
sm:9.4.2018

W.P.Nos.7118 & 7119 of 2018 &
W.M.P.Nos.8815 & 8816 of 2018