IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.7137 of 2018 &
W.M.P.Nos.8841 & 8842 of 2018

M/s.C.S.N.System
Rep. by its Proprietor
S.Venkatakrishnan
S.o.Senthamarai Kannan
No.25,S.P.Koil Street
Chidambaram - 608 001 .. Petitioner

v.

The Commercial Tax Officer
Chidambaram II Circle
No.100, Venkateshwara Complex
South Car Street
Chidambaram - 608 001 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records in assessment order passed by the respondent in TIN No.33664461680/2014-15 dated 15.04.2016 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.A.Thiagarajan, Sr. Counsel for Mr.M.Nallathambi

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

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondent. 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 records on the file of the respondent dated 15.04.2016 for the assessment year 2014-15 and to quash the same.

3. Mr.A.Thiagarajan, learned Senior Counsel appearing for the petitioner submitted that the respondent had passed the impugned order 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 order may be set aside and the matter may be remitted back to the respondent for fresh consideration.

5. 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 order is liable to be set side solely on that ground. Accordingly, the impugned order dated 15.04.2016 are set aside and the matter is 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 petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

Rj

To

The Commercial Tax Officer
Chidambaram II Circle
No.100, Venkateshwara Complex
South Car Street
Chidambaram - 608 001

+ 1 cc to M/s. M. Hariharan, Advocate Sr.23580

W.P.No.7137 of 2018 &
W.M.P.Nos.8841 & 8842 of 2018

NRI(CO)
EU(10/04/2018)