

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 15.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAI SWAMY

W.P.Nos.8243 to 8247 of 2017
and W.M.P.Nos.9003 to 9007 of 2017

Tvl.M.C.M. & Co.,
rep by its Proprietor M.R.Kumar,
No.2/5-424, Mettupaliyur,
Karungallur (PO),
Mettur Dam - 636 303. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT) (FAC),
Omalur Assessment Circle, Omalur. ... Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari calling for the records of the respondent in proceedings in TIN/33483245496/2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 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 : Mr.R.Senniappan
(in all W.Ps)

For Respondent : Mrs.G.Dhanamadhri,
(in all W.Ps) Government Advocate (Tax)

WEB COPY
COMMON ORDER

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent in his proceedings dated 03.11.2016 and in respect of the assessment years 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 and to quash the same as being contrary to the principles of natural justice.

2.The learned counsel appearing for the petitioner submitted that the respondent had passed the impugned orders without giving an opportunity of personal hearing, which is a mandatory provision under Section 22(4) of the TNVAT Act.

3.Mrs.G.Dhanamadhri, learned Government Advocate appearing for the respondent submitted that since an opportunity of personal hearing was not given to the petitioner, the impugned orders may be set aside and the matter may be remitted back to the respondent for fresh consideration.

4.In view of the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing, which is a mandatory provision under Section 22(4) of the TNVAT Act, which is violative of principles of natural justice, the impugned orders are liable to be set aside. Accordingly, the impugned orders dated 03.11.2016 are set aside. 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.

5.With these observations, the Writ Petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True copy//

Sub Assistant Registrar

va

To

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

+1cc to Mr.R.Senniappan, Advocate SR.No.19702
+1cc to Special Government Pleader SR.No.20174

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GN(23/03/2018)