IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2018

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.7406 of 2018
and W.M.P.Nos.9196 to 9198 of 2018

Tvl Sri Raghavendra Electronics,
rep by its Proprietrix
No.7/1 G.N.Garden Plot No.48, 65 & 66,
Vengadamangalam Village,
Ponneri Post, Chennai - 600 048. ... Petitioner

Vs.

The Commercial Tax Officer,
Chromepet Assessment Circle,
Station No.117, Station Road,
Chromepet, Chennai - 600 044. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent relating to the impugned order in CST 731978/2013-14 dated 15.12.2016 passed by the respondent and quash the same.

For Petitioner : Ms.Aparna Nandakumar
For Respondent : Mr.M.Hariharan,
Additional Government Pleader

O R D E R

By consent, the main Writ Petition itself is taken up for final 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 of the respondent relating to the impugned order dated 15.12.2016 for the assessment year 2013-14 passed by the respondent and to quash the same.

3.The learned counsel appearing for the petitioner submitted that the petitioner was not given an opportunity of personal hearing, which is violative of principles of natural justice. Further, the learned counsel submitted that the petitioner has got a very good case before the respondent.

4.Mr.M.Hariharan, learned Additional Government Pleader taking notice for the respondent submitted that since the petitioner is challenging the order dated 15.12.2016, the petitioner may be directed to pay a portion of the tax due as a condition precedent for setting aside the impugned order.

5.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 violative of principles of natural justice, the impugned order is set aside on condition the petitioner paying 10% of the tax due within two weeks from the date of receipt of a copy of this order. On compliance, the respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing. Consequently, the attachment made by the respondent shall stand raised.

6.With these observations, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

va

To
The Commercial Tax Officer,
Chromepet Assessment Circle,
Station No.117, Station Road,
Chromepet, Chennai - 600 044.

+ 1 cc to Mr. Aparna Nandakumar, Advocate SR.23630

W.P.No.7406 of 2018 and
W.M.P.Nos.9196 to 9198 of 2018

(CS-VI)
EU(02/04/2018)