

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAI SWAMY

W.P.No.9869 of 2017
and W.M.P.No.10858 of 2017

Tvl.J.K.Agency,
rep by its Proprietor T.Jayavel
No.20/1, Sangeetha Vidyan Nina Pillai Street,
Kancheepuram - 632 502. .. Petitioner

Vs.

The Assistant Commissioner (CT),
Kancheepuram Assessment Circle,
C.T.Building, Collector Office Campus,
Kancheepuram. .. Respondent

Petition 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 proceedings in TIN/33271643705/2014-15 dated 10.03.2017 and quash the same being violative of the principles of natural justice, illegal, invalid and against law.

For Petitioner : Mr.D.Vijayakumar
For Respondent : Mrs.G.Dhanamadhri,
Government Advocate

O R D E R

The petitioner has filed the above Writ Petition to issue a Writ of Certiorari to call for the records of the respondent in proceedings dated 10.03.2017 and to quash the same being violative of principles of natural justice.

2.The learned counsel appearing for the petitioner submitted that the petitioner was not given an opportunity of personal hearing as contemplated under Section 22(4) of the TNVAT Act, therefore, the impugned order dated 10.03.2017 is liable to be set aside and an opportunity be given to the petitioner to put forth their case before the respondent.

3.Mrs.G.Dhanamadhri, learned Government Advocate appearing for the respondent submitted that since the impugned order has been passed by the respondent without giving an opportunity of personal hearing, the same can be set aside and the respondent

may be directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, since the provisions of Section 22(4) of the TNVAT Act has not been complied with by the respondent by giving an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice, the impugned order is liable to be set aside. Accordingly, the impugned order dated 10.03.2017 is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is at liberty to produce all the relevant documents before the respondent. After giving an opportunity of personal hearing and also considering the documents to be produced by the petitioner, the respondent is directed to pass a fresh order on merits and in accordance with law.

5. With these observations, the Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar (CCC)

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Kancheepuram Assessment Circle,
C.T. Building, Collector Office Campus,
Kancheepuram.

+1 CC to Mr. D. Vijayakumar, advocate sr 11485.

+1 CC to Spl. Govt. Pleader sr 12021.

W.P.No.9869 of 2017
and W.M.P.No.10858 of 2017

RSY(CO)
SP(26/02/2018)

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