IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.4724 & 4725 of 2018 &

W.M.P.Nos.5836 & 5837 of 2018

Salem Alloys
Rep. by its Partner
S.Sidesh Kumar
N o.5/37, Salem Automech Complex
Salem Bangalroe N.H. Road
Jagir Ammapalayam
Salem - 636 302. .. Petitioner in both W.Ps

v.

The Assistant Commissioner (ST)
Suramangalam Assessment Circle
Block No.3, Ward J
Survey No.17, Pitchards Road
Govt. Buildings, Hasthampatty
Salem 636 007 .. Respondent in both W.Ps

W.P.No.4724/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings of the respondent passed in TIN :33042802545/2013-14, dated 27.09.2017, quash the same and further direct the respondent to re-do the assessment in accordance with law after providing personal hearing to the petitioner.

W.P.No.4725/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings of the respondent passed in TIN :33042802545/2014-15, dated 27.09.2017, quash the same and further direct the respondent to re-do the assessment in accordance with law after providing personal hearing to the petitioner.

For Petitioner : Mr.N.MUrali

For Respondent : Ms.G.Dhana Madhri
Government Advocate (T)

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COMMON ORDER

Ms.G. Dhana Madhri, learned Government Advocate (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 Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent dated 27.09.2017 in respect of the assessment years 2013-14 and 2014-15, to quash the same and further direct the respondent to re-do the assessment in accordance with law after providing personal hearing to the petitioner.

3. It is the case of the petitioner that the respondent had passed the impugned orders without giving an opportunity of personal hearing, which is violative of principles of natural justice.

4. The learned counsel appearing for the petitioner submitted that since the petitioner was not given due opportunity of personal hearing, the impugned orders are liable to be set aside on this ground alone.

5. Ms.G. Dhana Madhri, learned Government Advocate (Tax) appearing for the respondent submitted that the respondent may be directed to give an opportunity of personal hearing to the petitioner and pass fresh order, in accordance with law.

6. 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 hearing to the petitioner, the impugned orders are liable to be set side solely on that ground. Accordingly, the impugned orders dated 27.09.2017 are set aside and the matters are remitted back to the respondent for fresh consideration and the respondent is directed to decide the matter afresh, after giving an 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

/True copy/

Sub Assistant Registrar

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To

The Assistant Commissioner (ST)
Suramangalam Assessment Circle
Block No.3, Ward J
Survey No.17, Pitchards Road
Govt. Buildings, Hasthampatty
Salem 636 007

+2cc to Mr.N.Murali Advocate SR.No.16471/18

+1cc to the Special Government Pleader(Taxes)High court, Madras SR.No.16653

W.P.Nos.4724 & 4725 of 2018 &
W.M.P.Nos.5836 & 5837 of 2018

SDR 14.03.2018

सत्यमेव जयते
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