

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2018

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

W.P.No.6715 of 2018
and W.M.P.No.8341 of 2018

Sunlit Future
(A unit of Auroville Foundation)
rep by its Proprietrix Divya Kapoor
Auroshilpam - Auroville,
Villupuram District,
Tamil Nadu - 605 101.

.. Petitioner

Vs.

Commercial Tax Officer (Main),
136-137, Second Floor,
Jawaharlal Nehru Street,
Tindivanam, Tamil Nadu - 604 001.

.. Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari to call for the records of the order dated 11.10.2017 in TIN No.33574723484/2012-13 passed by the respondent and quash the same.

For Petitioner : Mr.Krishna Srinivas
for M/s.Ramasubramaniam & Associates

For Respondent : Mrs.G.Dhanamadhri
Government

O R D E R

By consent, the main Writ Petition 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 of the order dated 11.10.2017 passed by the respondent and to quash the same.

3.The learned counsel for the petitioner submitted that the respondent had passed the impugned order without giving an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice.

4.Mrs.G.Dhanamadhri, learned Government Advocate taking notice for the respondent submitted that since the petitioner was not given an opportunity of personal hearing, the impugned order can 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 petitioner was not given an opportunity of personal hearing, which is violative of principles of natural justice, the impugned order is liable to be set aside. Accordingly, the impugned order is 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, in accordance with law.

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

s/d-
Assistant Registrar (CS VIII)

True Copy

Sub-Assistant Registrar

va

To

Commercial Tax Officer (Main),
136-137, Second Floor,
Jawaharlal Nehru Street,
Tindivanam, Tamil Nadu - 604 001.

+1 CC to Mr.S. Ramasubramanian, advocate sr 22235.
+1 CC to Spl. Govt. Pleader(T) sr 22998

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NM(CO)
SP(04/04/2018)