IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.09.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.24031 of 2018 &
W.M.P.No.27996 of 2018

Tvl. Shawntharya Agency
Repersented by its Proprietor
No.2/22, Keeraikara Street
Parangipettai
Chidambaram Taluk - 608 502 .. Petitioner

v.

Commercial Tax Officer
Chidambaram - I .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in order dated 29.06.2018 in TIN 33134441456/2016-17 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mrs.G.Dhanamadhri
Govt. Advocate

ORDER

Mrs.G.Dhanamadhri, learned Government Advocate (Tax) takes notice for the respondent. By consent, the main writ petition itself 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 on the file of the respondent dated 29.06.2018 for the assessment year 2016-17 and to quash the same.

3. The learned counsel appearing for the petitioner submitted that the respondent had passed the impugned order without giving an opportunity of personal hearing to the petitioner, which is a mandatory provision under the Tamil

Nadu Value Added Tax Act, 2006. Further, the learned counsel submitted that the impugned order has been passed without considering the objections filed by the petitioner.

4. Mrs.G.Dhanamadhri, learned Government Advocate appearing for the respondent, submitted that since the petitioner was not given an opportunity of personal hearing, the impugned order may 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 mandatory requirement under Tamil Nadu Value Added Tax Act, has not been complied with by the respondent by giving an opportunity of hearing to the petitioner, which is violative of principles of natural justice, the impugned order is liable to be set side. Accordingly, the impugned order dated 29.08.2016 is set aside and 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.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VI)

// True Copy//

Sub Assistant Registrar

Rj
To
Commercial Tax Officer
Chidambaram - I

+1cc to Mr.Adithya Reddy , Advocate SR.No.63913
+1cc to Spl Government Pleader(Taxes) SR.No.63903

W.P.No.24031 of 2018 &
W.M.P.No.27996 of 2018

RJI(CO)
RMP(26/09/2018)