IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.Nos.21032 of 2007 & 28377 of 2006
and M.P.Nos.2 of 2007 & 2 of 2007

M/s.Golden Leathers,
No.4/137 A, Salem Road,
Adiyur, Tirupattur. .. Petitioner in both W.Ps

Vs.

The Deputy Commercial Tax Officer (FAC),
Tirupattur. .. Respondent in W.P.No.21032/2007

1.The Deputy Commercial Tax Officer,
Tirupattur.

2.The State of Tamil Nadu
rep by its
Secretary to the Government,
Commercial Taxes Department,
Fort St.George,
Chennai - 600 009. .. Respondents in W.P.No.28377/2006

W.P.No.21032 of 2007 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in TNGST No.4620473/2002-03, quash the impugned proceedings dated 28.03.2007.

W.P.No.28377 of 2006 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 1st respondent in TNGST No.4020473/2001-02, quash the impugned proceedings dated 31.05.2006.

For Petitioner (in both W.Ps) : Mr.V.Sundareswaran

For Respondents (in both W.Ps): Mr.M.Hariharan,
Additional Government Pleader

C O M M O N   O R D E R

The petitioner has filed the above Writ Petitions to issue Writs of Certiorari to call for the records of the respondent and to quash the impugned proceedings dated 31.05.2006 for the assessment year 2001-02 and impugned proceedings dated 28.03.2007 for the assessment year 2002-03.

2.Mr.V.Sundareswaran, learned counsel appearing for the petitioner submitted that at the time of submitting the petitioner's reply, the petitioner sought for affording personal hearing. However, the respondent has passed the impugned orders without affording an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice.

3.Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondents submitted that since the petitioner was not given an opportunity of personal hearing, the impugned orders may be set aside and the matter may be remanded to the respondent for fresh consideration, after giving an opportunity of personal hearing to the petitioner in accordance with law.

4.Having regard to the submissions made by the learned counsel on either side, since the mandatory requirement of personal hearing was not afforded to the petitioner, which is violative of principles of natural justice, I set aside the impugned proceedings dated 31.05.2006 and 28.03.2007 for the assessment years 2001-02 and 2002-03 respectively and remand the matter to the respondent in W.P.No.21032 of 2007/1st respondent in W.P.No.28377 of 2006 for fresh consideration. The respondent in W.P.No.21032 of 2007/1st respondent in W.P.No.28377 of 2006 is directed to decide the matter afresh and pass fresh orders, after giving an opportunity of personal hearing to the petitioner.

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

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

va

To

1.The Deputy Commercial Tax Officer,
Tirupattur.

2.The Secretary to the Government,
State of Tamil Nadu,
Commercial Taxes Department,
Fort St.George,
Chennai - 600 009.

3.The Deputy Commercial Tax Officer (FAC),
Tirupattur.

+ 2 cc to Mr.V.Sundareswaran Advocate,SR.11394
+ 1 cc to The Special Govt.Pleader, SR.11403

W.P.Nos.21032 of 2007 & 28377 of 2006
and M.P.Nos.2 of 2007 & 2 of 2007

br(co)
nr 26/02/2018