IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.1995 of 2018 &

W.M.P.Nos.2505 & 2506 of 2018

Tvl.V.K.Textiles
Rep. by its Partner
P.V.Mahesh
S.F.No.270, Palayakarapalayam
Periapuliyur Post
Bhavani- 638 455
Erode District .. Petitioner

v.

The Assistant Commissioner (CT)
Bhavani Assessment Circle
Bhavani. .. Respondent

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN.33722941560/2014-15, dated 28.01.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.M.Hariharan
Addl. Govt. Pleader (T)

ORDER

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 28.01.2016 and to quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

2. Mr.R.Senniappan, learned counsel appearing for the petitioner submitted that the impugned order has been passed under section 22 (4) of the Tamil Nadu Value Added Tax Act and that the respondent had passed the order without giving an opportunity of personal hearing to the petitioner violating the

principles of natural justice.

3. Mr.M.Hariharan, learned Additional Government Pleader, 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.

4. 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 order is liable to be set side solely on that ground. Accordingly, the same is set aside and the matter is 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 petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

Rj
To

The Assistant Commissioner (CT)
Bhavani Assessment Circle
Bhavani.

+1cc to Mr.R.SENNIAPPAN, Advocate, S.R.No. 11190
+1cc to the Spl. Government Pleader(T), S.R.No. 11400

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MP(CO)
TR(14/02/2018)