



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.03.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

W.P.(MD)Nos.6352, 6353, 6354 and 6355 of 2018
and

W.M.P.(MD)Nos.6201, 6202, 6203 and 6204 of 2018

M/s.Creators Engineers & Interiors (P) Ltd.,
represented by its Director K.Swaminathan,
No.25, Angels Complex,
T.V.S.Toll Gate,
Trichy.

... Petitioner in all the petitions

Vs.

The Assistant Commissioner (CT) (FAC),
Tiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.

... Respondent in all the petitions

PRAYER W.P.(MD)Nos.6352 of 2018 : This Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in TIN 33413563161/2011-12 dated 19.02.2018 and quash the same as arbitrary, illegal and against the principles of natural justice.

PRAYER W.P.(MD)Nos.6353 of 2018 : This Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in TIN 33413563161/2012-13 dated 19.02.2018 and quash the same as arbitrary, illegal and against the principles of natural justice.

PRAYER W.P.(MD)Nos.6354 of 2018 : This Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in TIN 33413563161/2013-14 dated 19.02.2018 and quash the same as arbitrary, illegal and against the principles of natural justice.

PRAYER W.P.(MD)Nos.6355 of 2018 : This Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in TIN 33413563161/2014-15 dated 19.02.2018 and quash the same as arbitrary, illegal and against the principles of natural justice.



For petitioner : Mr.S.Karunakar
For Respondent : Mr.J.Gunaseelan Muthiah
Additional Government Pleader
(in all writ petitions)

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COMMON ORDER

The petitioner is an assessee registered with the respondent. In respect of the assessment years 2011-2012 to 2014-2015, action was taken under Section 27 of TamilNadu VAT Act, 2006. The petitioner was issued with a notice dated 19.07.2017. The petitioner appeared in response thereto on 07.08.2017 and asked for time. On 28.08.2017, the petitioner submitted one more letter, in which he asked for grant of personal hearing. He also submitted a detailed reply which was duly acknowledged by the respondent. Without affording opportunity of personal hearing, the impugned order came to be passed on 19.02.2018.

2. Since, the impugned order was passed without affording opportunity of personal hearing as sought for by the writ petitioner, the impugned order is liable to be quashed. The matter is remitted to the file of the respondent. The respondent is directed to give one more opportunity. It is for the petitioner to avail the same. If the petitioner appears and offers his objections, the respondent shall take note of the same and pass orders afresh in accordance with law.

3. Accordingly, these writ petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (Cr1.Side)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT) (FAC),
Tiruverumbur Assessment Circle,
Commercial Tax Building,
Trichy.

+4CC to Mr.S.Karunakar, Advocate, SR.No.57531, 57532, 57533, 57534
+1cc to Special Government Pleader, SR.No.57938

ORDER MADE IN
W.P. (MD) Nos.6352, 6353, 6354
and 6355 of 2018
23.03.2018