



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.07.2018

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD)No.16271 of 2018

and

W.M.P.(MD)No.14482 of 2018

Seshadri Rubber Private Limited,
Represented by its Managing Director,
G.Sreenath,
No.12, A3, Nedumangadu Road,
Shenbagaramanpudur, Thovalai Taluk,
Nagercoil 629 304.

... Petitioner

/Vs./

The Commercial Tax Officer,
Nagercoil (Rural),
Mead Street, Nagercoil,
Kanyakumari District.

... Respondent

PRAYER : Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to consider the representation dated 14.05.2018 submitted by the petitioner to the pre-assessment notice in CST 507550/2013-14, TIN:33446121568/2013-14, dated 10.04.2018, and grant to the petitioner an opportunity of personal hearing to submit additional reply and documents and then pass orders according to law.

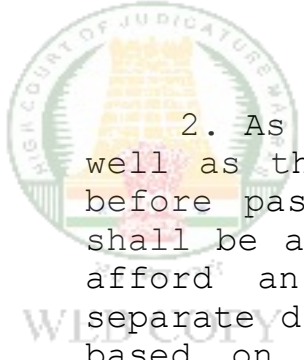
For Petitioner : Mr.M.Azeem

For Respondent : Mr.A.Muthu Karuppan

Additional Government Pleader

O R D E R

The petitioner is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006. A pre-revision notice was issued to him for the assessment year 2013-14 on 10.04.2018. He also submitted his objection on 14.05.2018. Final Orders are not passed. It is the request of the petitioner that before passing final orders, an opportunity of personal hearing should be given to him.



2. As per instructions issued by the Head of the Department as well as the judgment of this Court, it goes without saying that before passing final orders, an opportunity of personal hearing shall be afforded to the dealers. The assessing Officer will also afford an opportunity of personal hearing and therefore, a separate direction need not be given to him. The writ petition is based on apprehension. However, a direction is given to the respondent to offer an opportunity of personal hearing to the petitioner before passing final orders.

3. With the above direction, this Writ Petition is disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (AS)

/True Copy/

Sub Assistant Registrar (CS-I)

To:

The Commercial Tax Officer,
Nagercoil (Rural),
Mead Street, Nagercoil,
Kanyakumari District.

+ 1 CC TO Mr.M.AZEEM, ADVOCATE IN SR No. 74854

SM
TE/RP/SAR-1 : 10/08/2018 : 2P/3C

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25.07.2018