

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.15347 of 2018

Order: (per V.Ramasubramanian, J.)

Aggrieved by an Order-in-Original passed under Sections 73(1), 75 and 76 of the Finance Act, 1994, the petitioner has come up with the above writ petition.

2. Heard Mr. T.Vinod Kumar, learned counsel for the petitioner. Mr. M.V.J.K. Kumar, learned Senior Standing Counsel, takes notice for the respondents.

3. Apparently, the impugned order has been passed even before service of the notice for personal hearing. Therefore, the violation of the principles of natural justice is writ large on the face of the record and hence the impugned order is liable to be set aside.

4. Accordingly, the writ petition is allowed and the impugned order is set aside. The matter is remitted back to the Assistant Commissioner, since it is the Assistant Commissioner who issued the show cause notice and hence his subordinate viz., the Superintendent, even if conferred with the jurisdiction to decide it, cannot decide it. The Assistant Commissioner shall give a personal hearing to the petitioner and thereafter pass appropriate orders. It is open to the Assistant Commissioner to withdraw the show cause notice to enable the Superintendent to initiate fresh

proceedings. The interlocutory applications, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

26th April, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.15347 of 2018
[per VRS, J.]



26th April, 2018.
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