

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.08.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.Nos.37199 & 37200 of 2015
and

M.P.Nos.1 & 1 of 2015

Tmt R.Geetha,
"Pralayam Enterprises",
No.26, Nellikuppam Road,
Semmandalam,
Cuddalore.

..Petitioner in both WPs.

Vs.

The Assistant Commissioner (CT),
Cuddalore Town,
Commercial Taxes Buildings,
Cuddalore - 607 001.

..Respondent in both Wps.

Common Prayer: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in respect of the impugned order Assessment Order Tin No.33454382692 / 2008 - 09 and 2009 - 10 dated 05.11.2014 of the respondent under the Tamil Nadu Value Added Tax Act, 2006 quash the same.

For Petitioner : Mr.Adhithya Reddy

For Respondent : Mrs.Dhanamadhri
Government Advocate

... in both Wps.

COMMON ORDER

Though the petitioner herein has raised several grounds challenging the impugned assessment order, one of the main ground raised by the petitioner herein is that personal hearing was not extended to the petitioner, when the impugned assessment order was passed.

2. It is seen that under the impugned assessment order, the estimation of turnover under Section 22 (4) to the best of judgement has been held to be correct. Since the writ petitioner has not been extended with personal hearing, the same would amount to violation of the statutory provisions as well as the

principles of natural justice. Under these circumstances, it would be appropriate to remand back the matter for fresh consideration.

3. In the light of the above observations, the impugned assessment order dated 05.11.2014, is set aside and remand back the matter to the respondent herein for fresh consideration. After giving due opportunity to the writ petitioner for personal hearing and on consideration of the same, the respondent shall pass a speaking order, in any event within a period of three months from the date of receipt of a copy of this order.

4. Accordingly, the present writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Pns

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Cuddalore Town,
Commercial Taxes Buildings,
Cuddalore - 607 001.

+1cc to Mr.S.P.Asokan, Advocate, SR.No.72524

+1cc to the Govt.Pleader, Vide Sr.No.73487

W.P.Nos.37199 & 37200 of 2015
and

M.P.Nos.1 & 1 of 2015

Kak(10/10/2019)

सत्यमेव जयते

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