

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.7106 of 2013 & 35084
& 35085 of 2012
MP.No.1 of 2013 & 1 and 1 of 2012

M/s.Abinaya Constructions
Rep.by its Proprietor
Mr.Kangeyan ...Petitioner

--Vs--

The Assistant Commissioner (CT)
Triplicane I Assessment Circle
Chennai-86 ... Respondent

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, calling for the records of the respondent in TIN.33540561473/2010-11, 2008-09 and 2009-10 respectively and quash the orders dated 22.02.2012 & 12.11.2012 & 12.11.2012 respectively.

For Petitioner : Mr.B.Raveendran in all WPs

For Respondents : Mr.Mohd. Shafiq, SGP in all WPs

O R D E R

Mr.Mohd. Shafiq, learned Special Government Pleader appearing for the respondent fairly submits that personal hearing has not been afforded to the petitioner prior to passing of the impugned order though specifically sought for.

2. Section 22(4) of the TNVAT Act, 2006 mandates that personal hearing shall be afforded to the petitioner prior to passing of the order. Section 22(4) of the Act reads as follows:

(4) If no return is submitted by the dealer for that year, the assessing authority shall, after making

such enquiry as it may consider necessary, assess the dealer to the best of judgment, subject to such conditions as may be prescribed;

Provided that before taking action under this sub-section, the dealer shall be given a reasonable opportunity of being heard"

3. In the light of the above the impugned orders of assessment are set aside. The petitioner will appear before the Assessing Authority on 30th of September, 2019 at 10.30 A.M. No fresh notice need be issued in this regard. The assessment shall be completed within a period of four (4) weeks from the date of conclusion of personal hearing.

4. These writ petitions are allowed in the above terms. Consequently, connected miscellaneous petitions is closed. No costs

Sd/-
Assistant Registrar(CS-IX)

//True copy//

Sub Assistant Registrar

ska

To

The Assistant Commissioner (CT)
Triplicane I Assessment Circle
Chennai-86

+1cc to Mr.B.Raveendran, Advocate SR.No.80842

+1cc to Special Government Pleader (Taxes), High Court, Madras
SR.No.81211

W.P.Nos.7106 of 2013 & 35084
& 35085 of 2012

MP.No.1 of 2013

MR (CO)

GMV (24/09/2019)

WEB COPY