

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :24.06.2019

CORAM

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

W.P.No.2715 of 2016

and

W.M.P.No. 2267 of 2016

Bajaj Electricals Limited,
Rep.by its Branch Sales Support Manager
C.Srinivasan,
Chennai - 600 029. ..Petitioner

Vs.

The Assistant Commissioner (CT),
Anna Salai I Assessment Circle,
621, Anna Salai,
Chennai - 600 006. ..Respondent

Prayer:

Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent herein in Rc.96/2015 A1/AGPara/2012-13/AA03/TIN:33680600002/2012-13,dated 20.11.2015, quashing the same.

For Petitioner : Mr.K.Narayanan
for M/s.N.Inbarajan

For Respondents : Mrs.Dhana Madri
Government Advocate

ORDER

The main and only objection raised in the present Writ Petition is that when the orders in Revision of Assessment were passed, the Respondent herein did not extend the opportunity of personal hearing to the Petitioner during the course of Enquiry. Section 27 of the Tamil Nadu Value Added Tax Act, provides for reasonable opportunity to be extended to the Petitioner during the course of such Enquiry in the Revision and the Circular No.7 of 2014 issued by the Commissioner are also clarified that such

a reasonable opportunity should be by way of a personal hearing. Admittedly, in the instant case, the personal hearing was not extended to the Writ Petitioner though he had sought for the same. In view of the provision for a personal hearing, it would be appropriate to set aside the impugned order.

2. In the light of the above observations, the impugned order in Rc.96/2015 A1/AGPara/2012-13/AA03/TIN:33680600002/2012-13, dated 20.11.2015, on the file of the Assistant Commissioner (CT), is set aside. Consequently, the matter is remanded back to the Respondent herein for consideration after giving due opportunity to the petitioner for personal hearing. The Respondent herein shall endeavor to conclude the proceedings as expeditiously as possible, in any event, within a period of three months from the date of receipt of a copy of this order.

3. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS IIII)

//True Copy//

Sub Assistant Registrar

Pns

To

The Assistant Commissioner (CT),
Anna Salai I Assessment Circle,
621, Anna Salai,
Chennai - 600 006.

+1cc to M/s.N.Inbarajan, Advocate, S.R.No.51960
+1cc to the Government Pleader, S.R.No.52490

W.P.No.2715 of 2016

and

W.M.P.No.2267 of 2016

RSK(CO)
CS/30/07/2019

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