

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.06.2020

CORAM

THE HON'BLE MR.JUSTICE R.SUBRAMANIAN

W.P.No.8410 of 2020 and
WMP Nos.10111 and 10112 of 2020

M/s.Watercare Equipment & Services
Rep. By its Proprietor
Mr.M.Satheeskumar
No.25-C, Kamaraj Nagar,
Alamapalayam Post,
Pallipalayam-638-008

.. Petitioner

Vs.

The Sales Tax Officer
Tirchengode Rural Assessment Circle,
Tiruchengode.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari, to call for the records of the respondent in TIN 33522804055/2013-14 and quash the order dated 13.03.2020 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mrs.Dhanamadri
Govt.Advocate(Taxes)

ORDER

This matter is taken up for hearing through Video-Conferencing.

2. The petitioner challenged an order passed by the respondent, imposing higher rate of tax on the goods sold by the petitioner. The main grievance of the petitioner is that an opportunity of personal hearing was not given.

3. Mrs.Dhanamadri, learned Govt.Advocate (Taxes) takes notice for respondent.

4. I have heard Mr.B.Raveendran, learned counsel for the petitioner and Mrs.Dhanamadri, learned Govt.Advocate(Taxes) for the respondent.

5. The issue involved is squarely covered by the decision of this Court in W.P.No:35474 of 2019 dated 14.02.2020, wherein, Hon'ble Justice Anitha Sumanth had held that opportunity of personal hearing is mandatory and non grant of such opportunity would vitiate entire proceedings. Learned Govt.Advocate(Taxes) is unable to dispute the position of Law.

6. In view of the same, the impugned demand is set aside. The matter is remitted back to the respondent namely the Sales Tax Officer, Tirchengode Rural Assessment Circle, Tiruchengode to consider the matter afresh and pass orders after granting an opportunity of personal hearing to the petitioner.

7. This writ petition is disposed of with the above direction. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vum

To

The Sales Tax Officer
Tirchengode Rural Assessment Circle,
Tiruchengode.

W.P.No.8410 of 2020 and
WMP Nos.10111 and 10112 of 2020

MR (CO)
CB (03/08/2020)

WEB COPY