



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.08.2020

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.9116 of 2020

and

W.M.P.(MD)No.8342 of 2020

WEB COPY

Tvl.N.S. Oil Mill,
represented by its Proprietor,
N.Sundar,
3B-3D, Nedungulam Main Road,
Pottapalayam Village, Manamadurai,
Sivagangai District.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Commercial Taxes Building, Madurai Road,
Virudhunagar.

2.The Assistant Commissioner (CT),
Sivagangai.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings passed by the second respondent in TIN 33165402564/2014-2015, dated 31.12.2015 and quash the same as illegal and passed by grossly violating the Principles of Natural Justice and to redo the assessment afresh after providing me an opportunity of Personal Hearing, which is a mandatory one as per Section 22 (4) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.K.Srinivasan

For Respondents : Mrs.Padmavathi Devi
Special Government Pleader

O R D E R

Heard the learned counsel appearing for the writ petitioner and the learned Special Government Pleader appearing for the respondents.



2.The grounds of which the order impugned in this writ petition is put to change is that personal hearing was not afforded to the petitioner herein. Section 22 (4) of the Tamil Nadu Value Added Tax Act, 2006, mandates granting of a such personal hearing. Inasmuch as it was denied in this case, the order is vulnerable on that count. It is accordingly quashed and the writ petition is allowed.

3.The matter is remitted to the second respondent to pass orders in accordance with law. It is needless to mention that the second respondent will issue a fresh personal hearing notice to the petitioner herein. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CRL SIDE)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

dss/ias

Note:

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1.The Appellate Deputy Commissioner (ST),
Commercial Taxes Building, Madurai Road,
Virudhunagar.

2.The Assistant Commissioner (CT),
Sivagangai.

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