IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.9764, 9769, 9770 & 9774 OF 2019
AND
W.M.P.NOS.10359, 10365, 10369 & 10374 OF 2019

(Through Video Conferencing)

Sankara Global Marketing Services,
Represented by its Proprietrix,
Veena Munot,
64/1 Bazaar Street,
Chidambaram ...Petitioner in all W.Ps.

Vs

The Commercial Tax Officer (ST),
Chidambaram I Assessment Circle,
Chidambaram. ...Respondent in all W.Ps

Prayer in W.P.No.9764 of 2019 : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent herein in TIN 33364441087/2011-2012 dated 31.01.2019 quashing the same.

Prayer in W.P.No.9769 of 2019 : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent herein in TIN 33364441087/2012-2013 dated 31.01.2019 quashing the same.

Prayer in W.P.No.9770 of 2019 : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent herein in TIN 33364441087/2013-2014 dated 31.01.2019 quashing the same.

Prayer in W.P.No.9774 of 2019 : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent herein in TIN 33364441087/2015-2016 dated 31.01.2019 quashing the same.

For Petitioner (in all W.Ps)	:	Mr.N.Inbarajan
For Respondent (in all W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

By this common order all these writ petitions are being disposed without expressing any opinion on the merits of the case on the ground that before passing the impugned order dated 31.01.2019 for the Assessment Years 2011-2012, 2012-2013, 2013-2014 & 2015-2016, the petitioner was not heard.

2. Though the learned Government Advocate for the respondent submits that a personal hearing is not mandatory under Section 27 of the Tamil Nadu Value Added Tax Act, 2006, it is the view of this Court that the principles of natural justice has to be read into such proceedings since the impugned orders have been confirmed, without calling upon the petitioner for a personal hearing, the impugned orders are liable to be quashed and the cases are remitted back to the respondent to pass a speaking order within a period of forty five (45) days from the date of receipt of a copy of this order after hearing the petitioner. The petitioner is given liberty to file a reply/representation if any, within a period of fifteen (15) days from the date of receipt of a copy of this order.

3. Accordingly, these writ petitions are disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VIII)

// True Copy //

Sub Assistant Registrar

rgm/jas

To

The Commercial Tax Officer (ST),
Chidambaram I Assessment Circle,
Chidambaram.

+1cc to M/s.N.Inbarajan, Advocate Sr.No.62910

W.P.Nos.9764, 9769, 9770 & 9774 of 2019
and
W.M.P.Nos.10359, 10365, 10369 & 10374 of 2019

RSV(CO)
RVM(30/12/2021)