



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.24137 OF 2021

AND

W.M.P.NOS.25449 & 25451 OF 2021

(Through Video Conferencing)

M/s.Essa Fabs,
Represented by its Proprietor,
Mr.K.S.Sathishkumar,
493/2, Atthimara Thottam,
Opposite to Karupparayan Kovil,
Sirupooluvapatti Ring Road,
Tirupur - 641 603.

... Petitioner

.Vs.

The Assistant Commissioner (ST) (FAC),
North 1 Circle,
Tiruppur.

... Respondent

PRAYER:- Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the impugned proceedings of the respondent in TIN No:33612310296/2013-2014 dated 16.07.2021 and quash the same as passed contrary to the provisions of the TNVAT Act, 2006 and against the Principles of Natural Justice.

For Petitioner : Mr.Samuel Rupesh Rajkumar

For Respondent : Mr.D.Ravichander
Government Counsel

ORDER

Mr.D.Ravichander, learned Government Counsel takes notice on behalf of the respondent.

2. This Writ Petition is disposed at the time of admission considering the fact that the impugned order dated 16.07.2021 has been passed by the respondent without affording an



opportunity of personal hearing the petitioner.

3. Though the Learned Government Counsel for the respondent has submitted that the issue now stands fully covered by an order dated 01.08.2019 in W.P.No.22634 of 2019 against the petitioner, wherein the Learned Single Judge of this Court has taken a view that even according to Circular No.7/2014 (BB1/3589/2014) dated 03.02.2014, it is not necessary to grant personal hearing, this Court is of the view that in any Assessment Order, whether the Assessment Order in the first instance or in the exercise of power under Section 27 of the TNVAT Act, 2006 has to be in-compliance with the Principles of Natural Justice.

4. The Learned Government Counsel has also submitted that the views of the Learned Single Judge in the aforesaid Writ Petition has been affirmed by the Hon'ble Division Bench of this Court by an order dated 06.12.2019 in W.A.No.4073 of 2019. I am unable to accept such extreme views as Principles of Natural Justice and right to be heard are inalienable rights of an assessee which can never be trampled upon or emasculated.

5. In the light of the above, the impugned order is quashed and the case is remitted back to the respondent to pass speaking order within a period of thirty days from the date of receipt of a copy of this order. It is needless to state that the petitioner shall be also heard by the respondent before passing such orders. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

The Assistant Commissioner (ST) (FAC),
North 1 Circle,
Tiruppur.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.58824

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VGII(CO)
PBS/08/12/2021