



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26162 of 2021

and

W.M.P.Nos.27616 & 27617 of 2021

(Through Video Conferencing)

M/s.New Shir MLS Maligai,
Represented by its Partner,
Mr.J.Kuber,
No.153, M.G.Road,
Villupuram - 605 602.

... Petitioner

Vs

The Assistant Commissioner (ST),
Villupuram - I.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN:33124681294/2015-2016 dated 13.10.2021 and quash the same as passed contrary to the provisions of the TNVAT Act, 2006 and also against the Principles of Natural Justice.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Richardson Wilson
Additional Government Pleader

ORDER

Mr.Richardson Wilson, learned Additional Government Pleader takes notice on behalf of the respondent.

2. This Writ Petition is disposed at the time of admission on the limited ground that the impugned order dated 13.10.2021 has been passed long after a notice was issued to the petitioner on 12.03.2018. Though the petitioner had not replied to the aforesaid notice, the facts on record also indicates that there



was no proposal for determining the turn over and above the data captured in the aforesaid notice. In any event, before proceeding to pass the impugned order, the respondent ought to have called upon the petitioner to come for a personal hearing.

WEB COPY

3. In case, a notice for personal hearing was granted, perhaps the petitioner would have at least filed a reply. No doubt, the petitioner has been negligent and careless in not filing a reply to the notice dated 12.03.2018, nevertheless, the matter would require a fresh determination by the respondent as the impugned order has been passed without giving an opportunity of personal hearing.

4. Considering the same, the impugned order stands quashed and the case is remitted back to the respondent to pass a speaking order within a period of forty five days from the date of receipt of a copy of this order.

5. The petitioner is given liberty to file a detailed reply within a period of thirty days from the date of receipt of a copy of this order. The impugned order passed by the respondent is treated as the corrigendum to the aforesaid notice dated 12.03.2018. Needless to state, the petitioner shall be heard before order is passed.

6. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

arb/nst
To
The Assistant Commissioner (ST),
Villupuram - I.

+lcc to Mr.P.Rajkumar, Advocate Sr.65130
+lcc to the Special Government Pleader Sr.65930

W.P.No.26162 of 2021
and

W.M.P.Nos.27616 & 27617 of 2021

bs[co]
srg 20/12/2021