BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.7870 of 2017
and
W.M.P.(MD)No.6095 of 2017

M/s.Gayu Enterprises,
Represented by its Proprietor M.Kanagaraj,
No.90/7, North Street, Kamaraj Nagar,
Manapparai. ... Petitioner

-Vs-

The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai. ... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the respondent in TIN No.33143742517 /2013-14, dated 10.03.2017 and to quash the same is wholly without jurisdiction being contrary to the provisions of the Tamilnadu Value Added Tax Act, 2006.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.G.Arjunan

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the respondent. The case on hand pertains to the assessment year 2013-2014. After receiving the pre-revision notice dated 06.08.2015, the petitioner gave his reply dated 30.09.2015. Thereafter, the impugned order dated 10.03.2017 came to be passed. The same is assailed in this writ petition.

3.Though it has not been specifically pleaded during the course of argument, the learned counsel raised his contention that personal hearing was not given to the petitioner. That personal hearing was not given to the petitioner is also admitted by the respondent.

4.Therefore, on this sole ground, the order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent. On 12.03.2021 at 12.30 p.m.,. the petitioner will appear before the respondent for personal hearing. The petitioner will not receive any separate notice. After hearing the petitioner, the respondent will pass orders afresh in accordance with law. If incase the order to be passed is adverse to the petitioner, the petitioner will not take the technical plea that the officer who passed the final order is an officer different from the one who issued the pre-revision notice. Likewise, the period from 22.04.2017 to 02.03.2021 will be excluded for the purpose of computing the limitation. All the other contentions of the petitioner are left open. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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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

The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-8390[F] dated 03/03/2021)

W.P.(MD)No.7870 of 2017
and
W.M.P.(MD)No.6095 of 2017
02.03.2021

SRK(CO)
TR(24.04.2021) 2P 3C