BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 04.03.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.8101 of 2016 and
W.M.P.(MD)No.6621 of 2016

Kumaran Petroleum,
Rep. by its Proprietrix,
C.S.Kavitha,
Main Road, Villukuri,
Kanyakumari District. ... Petitioner

Vs.

The Commercial Tax Officer,
Thuckalay,
Kanyakumari District. ... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent herein in TIN 33546163514/2013-14, dated 31.12.2015 and quash the same as unconstitutional, without jurisdiction, void abinitio and in violation of the principles of natural justice and consequently, direct the respondent to provide an opportunity of being heard to the petitioner and pass orders in accordance with the provisions of the Tamil Nadu Value Added Tax Act 2006.

For Petitioner : Mr.M.Azeem
For Respondents : Mr.G.Arjunan, Government Advocate.

* * *

O R D E R

Heard the learned counsel on either side.

2. The order impugned in this writ petition is liable to be quashed for the sole reason that an opportunity of personal hearing was not afforded to the petitioner.

3. The learned counsel appearing for the petitioner draws my attention to the pre-revision notice dated 16.11.2015 issued by the respondent. The pre-revision notice does not even call upon the petitioner to show cause. Notwithstanding the same, the petitioner gave their reply dated 07.12.2015. Thereafter, without affording an opportunity of personal hearing, the impugned order came to be passed.

4. As rightly pointed out by the learned counsel appearing for the petitioner, when Section 27 of the Tamil Nadu Value Added Tax Act, 2006 contemplates grant of personal hearing, non-affording such an opportunity to the assessee vitiates the entire proceedings.

5. On this sole ground, the order impugned in this writ petition is quashed. This writ petition stands allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PMU

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,
Thuckalay,
Kanyakumari District.

+1 CC to M/s.SPL GP (SR-9181[F] dated 05/03/2021)

+1 CC to M/s.M.AZEEM, Advocate (SR-9356[F] dated 08/03/2021)

W.P.(MD)No.8101 of 2016
04.03.2021

AC(CO)
TR(22.04.2021) 2P 4C