

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.22485 of 2016 and WMP.No.19198 of 2016

M/s.M.R.L.Steel Syndicate
rep. by its Managing Partner
Mrs.Revathy Mohan

...Petitioner

Vs

The Assistant Commissioner (CT),
Madhavaram Assessment Circle,170, G.N.T.Road,
Puzhal Camp, Chennai-66.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent in TIN : 33391080651/2008-2009, quash the impugned order dated 9.6.2016 as passed without considering the objections dated 8.7.2015 filed by the petitioner and direct the respondent to pass a fresh assessment order after granting reasonable opportunity to the petitioner including a personal hearing.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.S.Manohar Sundaram, AGP

ORDER

Mr.S.Manohar Sundaram, learned Additional Government Pleader takes notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

(2)

2. The petitioner, which is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has filed this writ petition challenging the order of assessment dated 9.6.2016 for the assessment year 2008-09.

3. Several factual and legal contentions have been raised by the petitioner, which this Court does not propose to go into at this juncture, since this Court is fully satisfied that the impugned order has been passed in utter violation of the

principles of natural justice. The petitioner was served with the pre-revision notice on 8.6.2015 and the petitioner submitted their objections on 8.7.2015. After almost a year, the impugned order has been passed without affording an opportunity of personal hearing to the petitioner. Hence, on this ground alone, the impugned order calls for interference.

4. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent shall afford an opportunity of personal hearing to the petitioner and thereafter proceed to complete the assessment in accordance with law. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Madhavaram Assessment Circle,
Puzhal Camp, Chennai-66.

+1cc to Mr.P.Rajkumar, Advocate Sr.36744

सत्यमेव जयते

WP.No.22485 of 2016&
WMP.No.19198 of 2016

pa[col
srg 22/07/2016

WEB COPY