(2011) 04 MAD CK 0216

In the Madras High Court

Case No : Writ Petition No. 10676 of 2011 and M.P. No. 1 of 2011

Tvl. Sidhi Sales Corporation — APPELLANT

Vs

The Assistant Commissioner (CT) — RESPONDENT

Date of Decision : 26-04-2011

Acts Referred:

Tamil Nadu Value Added Tax Act, 2006 — Section 39(15)

Citation : (2011) 04 MAD CK 0216

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : Prabakaran, for the Appellant; R. Mahadevan, AGP (T), for the Respondent

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing on behalf of the Petitioner and the learned Additional Government Pleader (Taxes), appearing on behalf of the Respondent.

2. The main contention of the learned Counsel appearing on behalf of the Petitioner is that the impugned order passed by the Respondent, canceling the registration of the Petitioner, is bad in law as no personal hearing had been given to the Petitioner, as provided u/s 39(15) of the Tamil Nadu Value Added Tax Act, 2006.

3. The learned Additional Government Pleader (Taxes), appearing on behalf of the Respondent, had not refuted the said submission made by the learned Counsel appearing on behalf of the Respondent.

4. Hence, the impugned order of the Respondent, dated 22.03.2011, is set-aside. The Petitioner has agreed to appear before the Respondent, on 10.05.2011,and on any other date fixed by the Respondent, to raise necessary objections. On the Petitioner raising such objections, the Respondent shall consider the same and pass appropriate orders thereon, on merits and in accordance with law, after giving an opportunity of personal hearing to the authorized representative of the

Petitioner.

The writ petition is ordered accordingly. No costs. Consequently, connected Miscellaneous petition is closed.

