

## **Makers Pharma Private Limited Vs The Assistant Commissioner (CT) (FAC)**

**Court:** Madras High Court

**Date of Decision:** June 28, 2011

**Hon'ble Judges:** M. Jaichandren, J

**Bench:** Single Bench

**Advocate:** P. Raj Kumar, for the Appellant; Kanmani Annamalai, Special Government Pleader (Taxes), for the Respondent

**Final Decision:** Dismissed

### **Judgement**

@JUDGMENTTAG-ORDER

M. Jaichandren, J.

Heard the learned Counsel appearing for the Petitioner and the learned Special Government Pleader appearing for the Respondent.

2 The main contention of the learned Counsel appearing on behalf of the Petitioner is that the impugned order of assessment for the assessment

year 2006-2007, had been passed, under the provisions of the Tamil Nadu Value Added Tax Act, 2006, without giving an opportunity of hearing

to the Petitioner, in spite of the representation made by the Petitioner for an opportunity of personal hearing being given to the petitioner.

3 At this stage of the hearing of the writ petition, the learned Counsel appearing for the Petitioner had submitted that it would suffice, if the

impugned order of the Respondent, dated 16.5.2011, is set aside and if a direction is issued to the Respondent to pass a fresh assessment order,

in respect of the assessment year 2006-2007, after giving an opportunity of hearing to the Petitioner.

4. Hence, the impugned order of the Respondent, dated 16.5.2011, is set aside. The Petitioner is to appear before the Respondent, along with

the relevant records, within seven days from the date of receipt of a copy of this order. Thereafter, the Respondent shall pass an appropriate

order, on merits and in accordance with law, with regard to the revision of assessment, for the assessment year 2006-2007, after giving an

opportunity of personal hearing to the petitioner and on considering the records to be filed by the Petitioner at the time of such hearing, within a

period of four weeks thereafter.

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