IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 23.4.2015.

CORAM

THE HON'BLE MR.JUSTICE T.RAJA

W.P.Nos.12102 and 12103 of 2015
and
M.P.Nos.1 of 2015

M/s.Good Rich Gasket Pvt.
Limited Rep by its Director Ashwin Kumar
No.40 Velichai Village Vandalur-
Kalambakkam Road Chennai 48 Petitioner in both petitions

vs.

1 The Authority for Clarification and
Advance Ruling
Rep by Principal Secretary/
Commissioner of Commercial Taxes
Ezhilagam Chepauk Chennai

2 The Assistant Commissioner (CT)
Thirukazhukundram Assessment Circle
No. 42 Wahab Nagar Thirukazhukundram

Respondents in both Petitions

Writ Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records of the 2nd respondent in TIN/33520921548/2012-13 and TIN/33520921548/2013-14 dated 16.2.2015 and quash the same.

For Petitioner : Mr.S.Raveekumar
For Respondents : Mr.V.Haribabu

COMMON ORDER

These writ petitions challenge the impugned orders passed by the Assistant Commissioner (CT) Thirukazhukundram Assessment Circle, the second respondent herein on the ground that the impugned orders, claiming to be best of judgment assessments under section 25 of the Tamil Nadu Value Added Tax Act, 2006, is passed without giving a personal hearing as contemplated under section 25 of the Act.

2. Learned counsel appearing for the petitioner would submit that when the petitioner was not served with notice on 8.1.2015, it goes

without saying that he was not given proper opportunity in person with regard to the assessment. Therefore, the action of the respondent in passing the impugned order is in violation of principles of natural justice. Taking support from the order dated 19.6.2014 of this court in a similar writ petition viz., W.P.No.15826 to 15830 of 2014 he sought for giving him one more opportunity to go before the authority.

3. Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondents.

4. Taking into consideration the submissions of the learned counsel appearing for the petitioner that the petitioner is having supportive documents and also taking into consideration the fact that the petitioner was not given an opportunity of hearing, I am inclined to set aside the impugned order and remand the matters to the respondent.

5. In the result, the writ petitions are allowed. The impugned orders dated 16.2.2015 are set aside and the matters are remanded to the second respondent to decide the same afresh on merits and in accordance with law. The petitioner is directed to co-operate for concluding the enquiry fastly. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.

To

1 The Authority for Clarification and
Advance Ruling
Rep by Principal Secretary/
Commissioner of Commercial Taxes
Ezhilagam Chepauk Chennai

2 The Assistant Commissioner (CT)
Thirukazhukundram Assessment Circle
No. 42 Wahab Nagar Thirukazhukundram.

1 cc to Spl.Government Pleader(T),Sr.No22484

1 cc to Mr.S.Raveekumar ,Advocate, SR.No.22727, 22728

W.P.Nos.12102 and 12103 of 2015

sai(co)pmk.18.5.2015