IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.16053 to 16056 of 2015

S.L.O.Steels Limited
represented by its Director
Mr.Pratap Kumar Rakesh
403/D, T.H.Road
Thiruvottiyur
Chennai-19 .. Petitioner in all the writ petitions

-vs-

The Assistant Commissioner (CT)
Thiruvottiyur Assessment Circle
791, Thiruvottiyur High Road
Chennai-19 .. Respondent in all the writ petitions

Petitions under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorarified Mandamus, calling for the records on the files of the respondent in his TIN 33511102895/2007-08, 2008-09, 2009-10 & 2010-11 dated 27.4.2015 to quash the same with the direction to redo the assessments after providing an opportunity of being heard along with their objection.

For Petitioner :: Mr.R.Kumar

For Respondent :: Mr.Manoharan Sundaram
Additional Government Pleader

ORDER

All these writ petitions have been filed by M/s S.L.O. Steels Limited represented by its Director Mr.Pratap Kumar Rakesh, Tiruvottiyur, Chennai aggrieved by the approach adopted by the respondent, inter alia, contending that the impugned assessment proceedings in respect of TIN:33511102895 dated 27.4.2015 in respect of the assessment years 2007-08, 2008-09, 2009-10 & 2010-11 are entirely invalid and illegal, as the respondent had passed the impugned orders without affording an opportunity of personal hearing in spite of a specific request made in this regard. Secondly, when the proposals were given by the assessing officer, in response to the proposals, the petitioner had submitted their detailed replies on each and every point with regard to the wrong claim of ITC, disallowance of ITC on the purchase of machinery, reversal of ITC on the quantum of manufacturing loss, difference in sales, etc., and also answering clearly that no penalty would be applicable under Section 27(3) & (4) of the Tamil Nadu Value Added Tax Act. That apart, the petitioner also specifically requested that if the assessing officer was not agreeable with the replies, the petitioner may be given an opportunity of personal hearing. But the respondent has not come forward to consider the reasonable request of personal hearing before passing the impugned orders. Secondly, the respondent has reiterated the proposals by accepting the reports of the enforcement wing officers. As a quasi-judicial authority, he has not passed any speaking orders while agreeing with the only reports made by the enforcement wing officers. On this score, he sought for interference with the impugned orders.

2. Per contra, the learned Additional Government Pleader for the respondent was not able to reply either to the grant of personal hearing as contended by the petitioner or to the argument placed by the learned counsel for the petitioner that the assessing officer has mechanically confirmed the reports submitted by the enforcement wing officers, without even considering the detailed replies filed by the petitioner.

3. This Court, finding no explanation from the respondent, is not able to support the impugned orders. Accordingly, by setting aside the impugned orders, the matters are remitted to the respondent for fresh consideration and for passing speaking orders after affording an opportunity of personal hearing to the petitioner. The petitioner is also permitted to file his written submissions along with a copy of this order to the respondent within one week from the date of receipt of a copy of this order. The writ petitions are disposed of accordingly. Consequently, M.P.Nos.1 of 2015 are closed. No costs.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Thiruvottiyur Assessment Circle
791, Thiruvottiyur High Road
Chennai 600 019.

1 cc to Mr..R.Kumar , Advocate Sr.No.27351
1 cc to Government Pleader.Sr.No.27413

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ts(co)
pmk.22.6.2015