

IN THE HIGH COURT JUDICATURE AT MADRAS

DATED : 10.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.17960 to 17964 of 2015 and
M.P.No.1 of 2015 in all W.Ps.

M/s.Steel India Co. (Chennai) Private
Limited rep. by its Director,
No.25, Muthumari Chetty Street,
Chennai-1.

... Petitioner in all W.Ps.

Vs

The Assistant Commissioner (CT),
Esplanade Assessment Circle,
No.118, Angappa Naicken Street,
Chennai-600 001.

... Respondent in all W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India to call for the impugned proceedings of the respondent in TIN/33270081423/2010-2011, TIN/33270081423/2011-2012, TIN/33270081423/2012-2013, TIN/33270081423/2013-2014, and TIN/33270081423/2014-2015 and quash the impugned orders dated 29.05.2015 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice and to further direct the respondent to consider the objections dated 5.2.2015 filed by the petitioner and to pass a fresh assessment orders in accordance with law.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (T)

COMMON ORDER

The Writ Petitions are filed challenging the proceedings of the respondent in TIN/33270081423/2010-2011, TIN/33270081423/2011-2012, TIN/33270081423/2012-2013, TIN/33270081423/2013-2014, and TIN/33270081423/2014-2015 dated 29.05.2015 and to quash the same.

2. Heard Mr.P.Rajkumar, learned Counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (T) appearing for the respondent.

3. The petitioner is a dealer in steel tubes and registered with the respondent under TNVAT Act and CST Act. It is the specific case of the petitioner that for the pre-assessment notices dated 13.01.2015 in respect of the assessment years 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015, the petitioner filed objections

with all the details on 05.02.2015 meeting out each and every allegations levelled against the petitioner in the show cause notices and those objections were received by the respondent on 06.02.2015 and the acknowledgements given by the Assessing Authority have also been placed before this Court. However, the respondent passed the impugned order by confirming the proposals on the ground that the petitioner failed to file objection.

4. The learned Counsel for the petitioner by producing the acknowledgment issued by the respondent submitted that the orders impugned herein are illegal and contrary to the principles of natural justice, for the facts remain that the petitioner filed proper objections on 06.02.2015.

5. The learned Additional Government Pleader appearing for the respondent was directed to get instructions with regard to the receipt of the objections filed by the petitioner who after getting instructions would fairly submit that the respondent received the objections and inadvertently, those objections were not considered.

6. In view of the above, the impugned orders dated 29.05.2015, for non-considering the objections filed by the petitioner by the Assessing Authority are liable to be set aside and accordingly, the said orders in respect of the assessment years 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015 are set aside and the matters are remitted back to the respondent to consider the objections dated 05.02.2015 of the petitioner in each and every aspect and pass appropriate orders, after providing an opportunity of being heard to the petitioner, on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this Order.

7. These Writ Petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are also closed.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

tsi

To

The Assistant Commissioner (CT),
Esplanade Assessment Circle,
No.118, Angappa Naicken Street,
Chennai-600 001.

1 cc to Mr.P.Rajkumar , Advocate Sr.No.41448

1 cc to Special Government Pleader(Taxes).Sr.No.41537

W.P.Nos.17960 to 17964 of 2015

ug(co)pmk.25.8.2015