IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2015

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.Nos.19550 to 19553 of 2015
and M.P.Nos.1 of 2015

M/s.Solar Electricals,
Rep. By its Proprietor Mr.Shahul Hameed,
No.9, Triplicane Road,
Chennai 600 005. ... Petitioner in all WPs

-Versus-

The Commercial Tax Officer,
Cheapuk Assessment Circle,
PAPJM Building Annexe,
I Floor, Greams Road,
Chennai 600 006. ...Respondents in all WPs

Writ Petitions filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Certiorari calling for the records of the respondent relating to TIN/33280660653/2011-12, TIN/33280660653/2012-13, TIN/33280660653/2013-14 and TIN/33280660653/2014-15 dated 29.05.2015 respectively and to quash the above said proceedings as ultra vires of Section 3(4) of the Tamil Nadu Value Added Tax Act, 2006 and being without jurisdiction.

For petitioner in all Writ Petitions : Mr.V.Sundareshwaran

For respondent in all : Mr.S.Manohar Sundaram, AGP (Taxes)

COMMON ORDER

Challenging the reassessment orders relating to the assessment years 2011-12, 2012-13, 2013-14 and 2014-15, the petitioner is now before this court with these writ petitions.

2. The case of the petitioner in brief is that he is a dealer and he has got registered with the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006. The petitioner is dealing in Electrical goods. On the ground that the petitioner's taxable turnover exceeded rupees fifty lakhs and the petitioner did not inform the same in writing within the time to the respondent, it was proposed to assess the turn over under Section 27(1)(a) of the TN VAT Act for the year 2011-12, 2012-13, 2013-14 and 2014-15 and accordingly, individual notice came to be

issued on 30.04.2015. The petitioner, in turn, submitted his reply dated 18.05.2015 individually seeking extension of time. But, however, the respondent while holding that sufficient time had already been granted and despite the opportunity of personal hearing, the petitioner did not chose either to file reply or to appear in person, confirmed the proposal to re-assess the turn over and to levy penalty. It is this order now under challenge in this writ petition.

3. Heard both sides and also perused the records carefully.

4.Admittedly, individual notice dated 30.04.2015 came to be issued to the petitioner by the respondent informing the proposal with respect to reassessment of turn over as per Section 27 of the TN VAT Act and levy penalty under Section 27(3) of the TN VAT Act relating to the assessment year 2011-12. The petitioner, in turn, submitted his letter dated 18.04.2015 seeking extension of time to submit the information sought for as well as his objections regarding reassessment. But, strangely, before the expiry of the fifteen days time sought by the petitioner without following the principles of natural justice, the impugned order came to be passed on 29.05.2015. In these circumstances, this court do not want to discuss the merits and demerits of the case and this court is of the view that on the ground of violation of principles of natural justice alone the impugned orders require interference at the hands of this court.

5. In the result, these writ petitions are disposed of, the impugned orders are set aside and the matters are remitted back to the respondent for consideration afresh. The petitioner is directed to file all the required documents within a period of two weeks from the date of receipt of a copy of this order. On such filing, the respondent is directed to pass appropriate orders within a period of four weeks thereafter on merits and in accordance with law. If the petitioner fails to avail this opportunity, it is open to the authority concerned to pass appropriate orders on merits and in accordance with law. No costs. Consequently, connected MPs are closed.

Sd/-

kmk Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

To

1.The Commercial Tax Officer, Cheapuk Assessment Circle,
PAPJM Building Annexe, I Floor, Greams Road, Chennai 600 006.

+1 cc to Govt.Pleader (Taxes), sr.44213
+1 cc to Mr.N.Sundareswaran, Advocate, sr.43436.