IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.3312 to 3317 of 2015

And

M.P.Nos.1 of 2015

M/s.Neoteric Informatique Ltd [Petitioner in all the WPs]
Rep. by the Authorized
Representative No.17 Manikeshwari Road
Kilpauk, Chennai-10.

Vs

The Assistant Commisisoner(CT)
(FAC) Egmore Assessment Circle
No.88 Mayor Ramanathan Salai
Chennai-31. [Respondent in all the WPs]]

Petitions filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33940441361/ 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012 and 2012-2013 respectively dated 30.12.2014 respectively and quash the illegal order passed therein by applying incorrect rate of taxes and to direct the respondent to pass revised orders as per Section 84 after giving an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.V.Haribabu, AGP(T)

C O M M O N O R D E R

Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent.

2. These writ petitions have been filed challenging the orders of the respondent dated 30.12.2014 and for a direction to pass revised orders as per Section 84 of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred to as "the 2006 Act", after giving an opportunity of personal hearing to the petitioner.

3. It is the grievance of the petitioner that without considering the objections and request letters, the respondent has passed the impugned orders. Admittedly, rectification petitions dated 23.01.2015 filed under Section 84 of the 2006 Act are pending with the authority concerned and no orders have been passed on the same. Hence, this Court is of the view that the respondent has to give an opportunity of being heard to the petitioner before passing orders on the rectification petitions filed under Section 84 of the 2006 Act.

5. Accordingly, the petitioner is directed to appear before the respondent on the date to be fixed by the respondent during the second week of March 2015 and make his submissions both oral and written and also produce all the documents, if any, in support of his case and on such appearance and on receipt of the documents, if any, filed by the petitioner, after considering the same and after affording an opportunity of personal hearing to the petitioner, the authority shall pass orders on the rectification petitions filed by the petitioner under Section 84 of the 2006 Act, on merits and in accordance with law, within a period of two months from the date of receipt of a copy of this order.

5. In case the petitioner fails to avail the opportunity for any reason whatsoever, on the date specified by the respondent, it is open to the respondent to pass appropriate orders on merits and in accordance with law on the rectification petitions filed by the petitioner with the available records.

The writ petition is disposed of with the above direction. No costs. Connected miscellaneous petitions are closed.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

rg

To

The Assistant Commisisoner(CT)
(FAC) Egmore Assessment Circle No.88
Mayor Ramanathan Salai Chennai-31

CC to Government Pleader, Sr.No.7552.

CC to Special Government Pleader, Sr.No.7584.

CC to Mr.C.Bakthasiromoni, Advocate Sr.No.7326.

W.P.Nos.3312 to 3317 of 2015

SAI(CO)
KP(24.02.2015)