IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.34280 to 34283 of 2015
and
M.P.Nos.1, 1, 1 and 1 of 2015

Tvl.K.M.B.Marbles and Granites India (P) Ltd
represented by its Director
K.Shoukath Ali ... Petitioner in all WPs

Vs

The Assistant Commissioner (CT)
Arisipalayam Assessment Circle,
Salem. ... Respondent in all WPs

Writ petitions have been filed under Article 226 of the Constitution of India for the issuance of writ of Certiorari, to call for the records on the files of the respondent in TIN Nos.33222844641/ 2010-11, 33222844641/2011-12, 33222844641/2012-13 and 33222844641/2013-14 respectively dated 12.08.2015 and quash the same as being contrary to the principles of natural justice and that of the principle laid down by the Hon'ble Supreme Court of India in the judgment reported in (2008) 16 VST 181 (SC) (Steel Authority of India Limited v. Sales Tax Officer, Rourkela-I Circle and others).

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.S.Kanmani Annamalai, AGP

COMMON ORDER

By consent, all the writ petitions are taken up for final disposal.

2.Challenging the assessment orders dated 12.08.2015 passed by the respondent for the years 2010-11, 2011-12, 2012-13 and 2013-14, the petitioner has filed the present writ petitions.

3.According to the petitioner, the petitioner is a registered dealer under the TNVAT Act, 2006 as well as CST Act, 1956 and is carrying on the business of Marbles and Granites.

For the assessment years 2010-11, 2011-12, 2012-13 and 2013-14, the petitioner duly filed its returns. While so, surprise inspection was conducted in the place of business of the petitioner, during the course of which, certain defects were notified by the respondent. Pursuant to the same, notices dated 22.04.2015 came to be issued, calling for objections from the petitioner. On receipt of the same, the petitioner submitted their replies along with required supportive documents. However, without considering the same, the respondent passed assessment orders for the years in question. Aggrieved against the same, the petitioner is before this court.

4.Learned counsel for the petitioner submitted that the petitioner along with their objections to the notices dated 22.04.2015, enclosed all the required documents, which were lost sight of by the respondent, while passing the final assessment orders.

5.On the other hand, learned Additional Government Pleader appearing for the respondent, on instructions, fairly submitted that the petitioner filed all the required documents and inadvertently, the same were not considered by the Assessing Officer, while passing the impugned assessment orders. The said submission is placed on record.

6.In view of the above, the assessment orders dated 12.08.2015 passed by the respondent relating to the years in question are set aside and the matters are remanded back to the Assessing Officer for passing fresh orders. This Court, without going into the merits of the case, directs the respondent to consider all the documents already submitted, as claimed by the petitioner and as accepted by the learned Additional Government Pleader for the respondent and pass fresh assessment orders for the years in question on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner, within a period of six weeks from the date of receipt of a copy of this order.

7.All these writ petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Arisipalayam Assessment Circle, Salem.

+1 cc to Mr.R.Senniappan Advocate sr.66886
+1 cc to Special Government Pleader Taxes
sr.

W.P.Nos.34280 to 34283 of 2015

vsn(co)
aa18/01/2016