IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 6/11/2015

C O R AM

THE HONOURABLE Mr.JUSTICE T.SIVAGNANAM

W.P.Nos.36138 to 36140 of 2015
a n d
M.P.Nos.1, 1 and 1 of 2015

Kriya Industries
rep. By its Partner
S.A.Murugananthan
S/o.PSNS Ambalavanan
96 (47/4) Nelson Manickam Road
Aminjikarai
Chennai 600 029. ..Petitioner in all the W.Ps.

Vs

The State of Tamil Nadu
rep. By Commercial Tax officer
Arumbakkam Assessment Circle
59 Taylors Road
Dowlath Towers
7th Floor
Kilpauk
Chennai 10. ..Respondent in all the W.Ps

Petitions filed under Article 226 of the Constitution of India praying for the issuance of writs of certiorarified mandamus to call for the records on the file of the respondent made in Assessment Order and the demand made in Form 3 in Assessment number CST 967226/2006-2007, 2007 - 2008 and 2008 - 2009 dated 24th August 2015 and quash the same and consequently direct the respondent to pass a fresh assessment after affording reasonable opportunity to the petitioner to substantiate their case.

For petitioner ... Mrs.Selvi George
For respondent ... Mr.Manokaram Sundaram
Additional Government Pleader

C O M M O N   O R D E R

With the consent of both parties, these writ petitions are taken up for final disposal.

2. Heard Mrs.Selvi George for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader for the respondent.

3. In all these writ petitions, the petitioner is challenging an order of assessment in respect of assessment years 2006 - 2007, 2007 - 2008 and 2008 - 2009 under the provisions of Central Sales Tax Act, 1956.

4. The only point on which the petitioner has challenged the impugned order of assessment without filing an appeal is that the petitioner was not afforded an opportunity of personal hearing. It is the settled legal principle that before finalising the assessment, the assessing authority has to hear the party. On a perusal of the impugned order, it is evident that no opportunity was granted. Therfore, on that account itself, the petitioner is entitled to certain reliefs. However, this Court is not inclined to set aside the impugned proceeding, but with a view to afford an opportunity to the petitioner.

5. Accordingly, the petitioner is directed to treat the impugned assessment orders, as if they are the show cause notices and make their submissions in writing along with all the documents before the assessing Officer on 7th December 2015. On the said date, the assessing Officer shall hear the party and thereafter, pass fresh orders on merits and in accordance with law.

6. With the above direction, these writ petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mvs.

To

The Commercial Tax officer
State of Tamil Nadu
Arumbakkam Assessment Circle
59 Taylors Road, Dowlath Towers
7th Floor Kilpauk, Chennai 10.

W.P.Nos.36138 to 36140 of 2015

AR(II)
EU 20.11.15