IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.4374 to 4378 of 2015

M/s.Surabhi Iron and Steel Company
Private Limited rep. by its Director,
Ganesapuram,
Coimbatore - 641107 ...Petitioner in all cases

Vs.

The Commercial Tax Officer,
Ganapathy Assessment Circle,
Coimbatore 641 018. ...Respondent in all cases

Prayer in all cases:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in TIN:33382204062/2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 dated 29.12.2014 and to quash the same and to direct the respondent to re-do the assessment after considering the objections and given a personal hearing to the petitioner.

For Petitioner in all cases : Mr.K.R.Krishnan

For Respondent in all cases : Mr.Cibi Vishnu
AGP (T)

O R D E R

With the consent on either side, the Writ Petitions are taken up for final disposal at the admission stage.

2.The petitioner has come forward with the aforesaid Writ Petitions challenging the impugned assessment order TIN:33382204062/2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 dated 29.12.2014 on the ground that no opportunity of personal hearing was granted to the petitioner.

3.According to the petitioner, he is engaged in the business of Iron and Steel Products and assessee on the file of the respondent under Tamilnadu Value Added Tax Act, 2006.

4.The learned counsel for the petitioner submitted that no personal hearing was given to explain that there is no tax liability arises and the entire order is liable to be quashed, since the respondent has neither seen the Banks account nor seen the objections filed by the petitioner dated 23.12.2014 and specifically when personal opportunity is regretted to explain the factual position and 'C' Forms are already filed before the Enforcement Officers, none was considered and assessment order imposing a tax and penalty was levied by the impugned order dated 29.12.2014.

5.The learned counsel for the petitioner prays to quash the impugned order only on the ground that no opportunity has been given to the petitioner. He would also submit that the petitioner is willing to pay 20% of the tax amount and he may be given opportunity to put forth his case.

6.The learned counsel for the respondent submitted that a reading of the impugned order makes it clear that the petitioner has not filed objections and hence the authority proceeded to pass the order.

7.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent and perused the documents available on record.

8.Without going into the merits of the case and as the petitioner is willing to pay 20% of the tax amount, I direct the authority to pass orders on merits, within a period of four weeks from the date of personal hearing and the petitioner shall appear for personal hearing on 16.03.2015 before the authority. In case, the petitioner fails to avail the opportunity of personal hearing, whatsoever the reason, it is open to the respondent to pass orders on merits and in accordance with law.

9.In case the petitioner fails to pay 20% of tax amount, as agreed by the petitioner, the original order impugned in the Writ petitions shall stand restored and the respondent is empowered to initiate appropriate action in accordance with law.

10.In the result, the Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Asst. Registrar

/true copy/

Sub Asst. Registrar.

To

The Commercial Tax Officer,
Ganapathy Assessment Circle,
Coimbatore 641 018.

+5cc to Mr.K.R.Krishnan, Advocate,
S.R.No.9501,9500,9499,9498,9502/15
+1cc to the Government Pleader, S.R.No.9541/15

W.P.Nos.4374 to 4378 of 2015

AK(CO)
CA(27/02/2015)