IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.4390 to 4395 of 2015

M/s.Jagar Exports
rep. by its Proprietor J.N.Singh ...Petitioner
in all cases

Vs.

The Assistant Commissioner (CT),
Kotturpuram Assessment Circle,
46, Pasumpon Muthuramalingam Salai,
Taluk Office Buildings,
R.A.Puram, Chennai-28. ...Respondent in all cases

Prayer in W.P. No.4390 to 4395 of 2015:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in TIN:33890861544/2007-08-2008-2009, 2009-2010, 2010-2011, 2011-2012, & 2012-2013 dated 26.12.2014 29-12-2014, 05-01-2015, 05.01.2015, 06-01-2015 & 07-01-2015 respectively, and to quash the same as illegal.

For Petitioner in all cases : Mr.S.Ramanathan

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 on the ground that no opportunity of personal hearing was granted to the petitioner.

3.According to the petitioner, he is a manufacturer and dealer in Shoe Uppers and assessee on the file of the respondent under Tamilnadu Value Added Tax Act, 2006.

4.The learned counsel for the petitioner submitted that the respondent has failed to consider the fact that the petitioner requested the respondent to grant more time for submitting the reply and documentary evidence, since he has issued notice for seven years and it will take much time for collecting the records. The respondent even without informing the petitioner whether time requested by the petitioner is granted or rejected, has simply confirmed the proposal.

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 10% of the tax amount and he may be given opportunity to put forth his case.

6.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.

7.Without going into the merits of the case and as the petitioner is willing to pay 10% 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.

8.In case the petitioner fails to pay 10% 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.

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

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga
To
The Assistant Commissioner (CT),
Kotturpuram Assessment Circle,
46, Pasumpon Muthuramalingam Salai,
Taluk Office Buildings,R.A.Puram, Chennai-28.

+ 1 cc to Mr.S. Ramanathan, Advocate SR.9368
+ 1 cc Government Pleader Sr.9540

W.P.Nos.4390 to 4395 of 2015

BR(CO)
EU 05.03.2015