IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.4924 to 4926 of 2015
and
M.P.Nos.1,1 and 1 2015

M/s.Mohan Enterprises
Rep. By its Proprietor D.Mohanlal
No.37, Reddy Raman Street,
Chennai - 600 079. ... petitioner in all the W.Ps'.

Versus

The Commercial Tax Officer,
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai,
Wavoo Mansion, II Floor,
Chennai - 600 001. ... Respondent in all the W.Ps'.

Common Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN.No.33220240870/2010-11, TIN No.33220240870/2011-12 and TIN No.33220240870/2012-13 respectively dated 29.01.2015 and quash the same as illegal, contrary to the provisions of the Act, principles of natural justice and fair play and provide opportunity of cross examination and personal hearing.

For petitioner in all W.Ps'. : Mr.T.Promodkumar Chopda

For Respondent in all W.Ps'. : Mr.Kanmani Annamalai, Addl. Govt. Pleader (T)

COMMON ORDER

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

3. According to the petitioner, he is a dealer in general merchant and assessee on the file of the respondent under Tamil Nadu 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. 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 orders 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/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

vsm

To

The Commercial Tax Officer,
Sowcarpet Assessment Circle,
No.48/39, Rajaji Salai,
Wavoo Mansion, II Floor,
Chennai - 600 001.

1 cc to Mr.T. Pramod Kumar Chopda, Advocate, Sr. 10256
1 cc to Special Government Pleader (Taxes), sr. 10410

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GJ (CO)
kk 10/3