IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.01.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.512 and 513 of 2015 and M.P.No.1 of 2015

Southern Petrochemical Industries
Corporation Ltd.,
Represented by its Deputy Manager (Finance)
S.Saravanan .. Petitioner in both W.Ps.

.Vs.

The Assistant Commissioner (CT)
Alandur Assessment Circle,
12, Vedagiri Street,
Alandur, Chennai 600 016 ..Respondent in both W.Ps

Prayer in W.P.No.512 of 2015:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the file of the respondent in TIN.33656220441/2011-12, dated 28.11.2014, quashing the same.

Prayer in W.P.No.513 of 2015:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in TIN.33656220441/2011-12, dated 31.12.2014, quashing the same, while directing the respondent to rectify his order dated 28.11.2014 and to cancel the reversal of input tax credit amounting to Rs.23,32,89,733/- under Section 19(5)(a), Rs.6,29,32,397/- under Sec.19(4) and Rs.15,87,06,241/- under Section 19(20) of the Tamil Nadu value Added Tax Act, 2006.

For Petitioner : Ms.N.Inbarajan

For Respondent : Mr.Manohar Sundaram
Addl.Govt.Pleader.

C O M M O N O R D E R

The Writ Petitioner has come forward with the aforesaid prayer, for the purpose of disposal of the writ petitions.

2. Heard the petitioner. It is submitted that only the in-charge officer has passed an order, without hearing the

petitioner, hence on that ground, the writ petition has to be allowed and the original order has to be set aside. That apart, he has also produced the Chartered Accountant Certificate dated 21.07.2014 and without taking into account the same, the authority has passed an order stating that the petitioner has not produced any documents in support of his contention.

3. It is not in dispute that the petitioner has produced the Chartered Accountant Certificate before the authority. Since personal hearing was not given by the authority, the original order is liable to be set aside. The matter is remitted to the Authority concerned, who shall hear the petitioner and pass orders on merits by affording an opportunity to the petitioner to appear before the Authority, apart from looking into Chartered Accountant Certificate dated 21.07.2014.

4. Therefore, the Petitioner is directed to appear before the Authority on 4th February, 2015 and make his submissions both oral and written and also produce all the documents, if any, in support of his case and on receipt of the same, the authority shall pass orders taking into consideration the observation stated supra.

5. In case the petitioner fails to avail the opportunity on 04.02.2015, it is open to the respondent to pass appropriate orders on merits and in accordance with law without being influenced by the earlier order passed by the Authority, which has been set aside by this Court in this Writ Petition. After affording the personal hearing on 04.02.2015, the Authority shall pass order on merits, within a period of four weeks from that day.

Accordingly, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

kkd

To

The Assistant Commissioner (CT)
Alandur Assessment Circle,
12, Vedagiri Street,
Alandur, Chennai 600 016

1 cc to Spl.Government Pleader, (Taxes), Sr. 2769
1 c to M/s.N. Inbarajan, Advocate Sr. 2660

W.P.Nos.512 and 513 of 2015
and M.P.No.1 of 2015

CA (CO)
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