IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 17.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.7503 to 7508 of 2015
and connected M.Ps

Tvl. Arun Balaji Spinners (P) Ltd.,
rep. by its Manager M.Sivakumar ...Petitioner in all cases

Vs.

1.The Assistant Commissioner (CT),
Tiruppur Central-II Circle,
Commercial Taxes Building,
Fourth Floor, Tiruppur Kumaran Road,
Tiruppur-638 601.

2.The Branch Manager, Canara Bank,
Ondipudur Branch,
Coimbatore. ...Respondents in all cases

Prayer in W.P. No.7503 of 2015:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus calling for the records of the first respondent impugned revised assessment order dated 09.09.2014 in TIN.33262464282/2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 relating to assessment year 2007-2008, 2008-09, 2009-2010,2010-2011,2011-2012, 2012-2013 and to quash the same as illegal, arbitrary and against the express provisions contained in Section 27(1) of the Tamil Nadu Value Added Tax Act, 2006 also violation of natural justice and consequently direct the first respondent to provide an opportunity of personal hearing in order to substantiate the claim of the petitioner in proper manner as per the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner in all cases : Mr.A.R.L. Sundaresan, Senior counsel for Mr.R.S.Pandiyaraj

For Respondents in all cases : Mr.Manoharan Sundaram AGP (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 engaged in the business of manufacturing melange hosiery fabric and melange yarn and a registered dealer under the Tamil Nadu Value Added Tax Act, 2006.

4.Learned counsel for the petitioner prays to quash the impugned order 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.

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

6.Since the order passed by the authority cannot be said to be a cryptic one and as the petitioner did not avail the opportunity to put forth his submissions and the petitioner states that he has got all the necessary documents with him and willing to approach the authority concerned, I set aside the impugned orders and direct the respondents to give opportunity to the petitioner, who shall appear before the respondents on 30.04.2015.

7.The petitioner shall deposit 10% of the tax amount, as agreed by the petitioner before the authority concerned on or before 30.04.2015 and the petitioner shall appear for personal hearing on the aforesaid date.

8.Accordingly the Writ Petitions are allowed. Consequently connected miscellaneous petitions are closed. No costs.

9.In case the petitioner fails to pay the 10% of the amount, as agreed by the petitioner within the said period, the original order impugned in the Writ petitions shall stand restored and the respondents are empowered to initiate appropriate action in accordance with law.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga

To

1.The Assistant Commissioner (CT),
Tiruppur Central-II Circle,
Commercial Taxes Building,
Fourth Floor, Tiruppur Kumaran Road,
Tiruppur-638 601.

2.The Branch Manager, Canara Bank,
Ondipudur Branch,
Coimbatore.

2 cc to Mr.R.S.Pandiyaraj ,Advocate, SR.No.14889

W.P.Nos.7503 to 7508 of 2015

kk(co)
pmk.18.3.2015