IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.8668 and 8670 of 2015
And
M.P.Nos.1 & 1 of 2015

Arcelor Mittal Dhamm Pvt. Ltd.
[Petitioner]
Represented by its Vice President
Rajeshjayaraman
No.S-3 Sipcot Phase III [Petitioner]
Ranipet.

Vs

The Assistant Commissioner(CT)
Ranipet (SIPCOT) Ranipet. [Respondent]

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records in TIN No. 33100721668/2011-12 & 2013-14 respectively dated 27.02.2015 on the file of the respondent and quash the same as illegal arbitrary and direct the respondent to pass order strictly as per the provisions of the TNVAT Act

For Petitioner : Mr.A.Thiagarajan, Senior Counsel
for Mr.S.Ramesh Kumar
For Respondent : Mr.V.Haribabu, AGP(T)

C O M M O N   O R D E R

The petitioner has come forward with these writ petitions challenging the orders of the respondent dated 27.02.2015 and direct the respondent to pass orders strictly as per the provisions of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred to as "the TNVAT Act").

2. Heard the learned Senior counsel for the petitioner and the learned Additional Government Pleader (Taxes) for the respondent.

3. The petitioner Company is a manufacturer and dealer in metal sheets and they have registered themselves under the provisions of the TNVAT Act, 2006 and the Central Sales Tax Act8, 1956. The petitioner had already approached this Court, challenging the

assessment orders for the years 2010-2011 to 2013-14 by way of filing Writ petitions in W.P.Nos.32300 to 32303 of 2014 and this Court by a common order dated 10.12.2014, allowed the writ petitions, setting aside the impugned orders therein by holding that the orders are bad in law and remitting the matters back to the authority concerned to afford an opportunity of personal hearing to the petitioner and pass a reasoned order on merits and in accordance with law.

4. The learned Senior counsel for the petitioner submitted that the petitioner had given detailed objections on 19.01.2015 and on receipt of the same, the authority has passed the impugned orders, which were passed, without giving any reasons, though an opportunity of personal hearing was given to the petitioner and therefore, the impugned orders are not sustainable. He further stated that since the petitioner had already been given an opportunity of personal hearing, the authority may be directed to pass orders afresh on merits within a stipulated period.

5. A glance over the impugned orders, it is crystal clear that no reason has been given inspite of the fact that the petitioner was given an opportunity of personal hearing. Hence, on the sole ground that no reasoned orders were passed even after considering the various objections raised by the petitioner, the impugned orders dated 27.02.2015 are set aside and the matters are remitted back to the authority concerned to pass orders on merits by considering each and every one of the objections raised by the petitioner and such orders shall be passed within a period of four weeks from the date of receipt of a copy of this order.

This writ petitions are allowed to the extent indicated above. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rg
To

The Assistant Commissioner(CT)
Ranipet (SIPCOT) Ranipet.

1 cc to Spl Government Pleader(T),Sr.No17310
2 cc to Mr. S.Ramesh Kumar,Advocate, SR.No.16937 & 16938

W.P.Nos.8668 and 8670 of 2015

rv(co)pmk.10.4.2015