IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13689 & 13690 of 2016 and
W.M.P.Nos.11980 & 11981 of 2016

Tvl Inma Enterprises,
rep by its Partner
No.13.7, Ramasamy Pillai Street,
Barracks Road, Periamet,
Chennai - 600 003. ..Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Greams Road,
Chennai - 600 006. .. Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in CST/691335/2009-10 & 2013-14 dated 02.03.2016 and to quash the same as illegal, unconstitutional, arbitrary and having been passed in contrary to the provisions of Tamil Nadu Value Added Tax Act, 2006 and further direct the respondent to pass a fresh order by following the provision contemplated under Section 19(17) of the TNVAT Act.

For Petitioner : Mr.A.Ravichandran
(in both W.Ps)

For Respondent : Mr.Cibi Vishnu,
(in both W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records of the respondent in CST/691335 for the assessment years 2009-10 and 2013-14 dated 02.03.2016 and to quash the same and to further direct the respondent to pass a fresh order by following the provision contemplated under Section 19(17) of the TNVAT Act.

2.It is the case of the petitioner that the respondent had passed the revised orders without issuing any notice. While reversing the earlier orders, it is mandatory that the respondent should have given a notice to the petitioner. In the case on hand, it is evident that the respondent had not issued any notice to the petitioner prior to the passing of the impugned orders.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the petitioner was not issued with notice prior to the passing of the impugned orders, the same may be set aside and the respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that impugned revised assessment orders were passed without issuing notice to the petitioner, which is violative of principles of natural justice, the same are liable to be set aside. Accordingly, the impugned revised assessment orders dated 02.03.2016 are set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to issue notice to the petitioner and after receiving objections, the respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Greams Road, Chennai - 600 006.

+1cc to Mr.A. Ravi Chandran, Advocate, S.R.No.23070
+1cc to the Government Pleader, S.R.No.23543

TEJ(CO)
EU(18/04/2016)