

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.16381 to 16384 of 2016 &

M.P.Nos.14168 to 14171 of 2016

M/s.Bhandari Steel Pvt. Ltd.
Represented by its Director
No.27-B Mookar Nallamuthu Street
Chennai-600 001. Petitioner in all W.Ps

v.

The Assistant Commissioner(CT)
Broadway Assessment Circle
Chennai-600 001. ... Respondents in all W.Ps

W.P.No.16381/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent in TIN.33170060914/2009-10 and quash the impugned order dated 31.03.2016 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice and to further direct the respondent to consider the objections dated 23.03.2015 filed by the petitioner along with the documentary evidences and also grant a personal hearing to the petitioner and pass a fresh assessment order in accordance with law.

W.P.No.16382/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent in TIN.33170060914/2010-11 and quash the impugned order dated 31.03.2016 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice and to further direct the respondent to consider the objections dated 23.03.2015 filed by the petitioner along with the documentary evidences and also grant a personal hearing to the petitioner and pass a fresh assessment order in accordance with law.

W.P.No.16383/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent in TIN.33170060914/2011-12 and quash the impugned order dated 31.03.2016 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice and to further direct the respondent to consider the objections dated 23.03.2015 filed by the petitioner along with the documentary evidences and also grant a personal hearing to the petitioner and pass a fresh assessment order in accordance with law.

W.P.No.16384/2016 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent in TIN.33170060914/2012-13 and quash the impugned order dated 30.09.2015 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice and to further direct the respondent to consider the objections dated 23.03.2015 filed by the petitioner along with the documentary evidences and also grant a personal hearing to the petitioner and pass a fresh assessment order in accordance with law.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.Manoharan Sundaram
Addl. Govt. Pleader (Taxes)

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorarified Mandamus, to call for the impugned proceedings of the respondent dated 31.03.2016 for the assessment years 2009-2010, 2010-2011, 2011-2012 and 2012-2013, to quash the same and further direct the respondent to consider the objections dated 23.03.2015 filed by the petitioner along with the documentary evidences and also grant an opportunity of personal hearing to the petitioner.

2. Mr.P.Rajkumar, learned counsel appearing for the petitioner submitted that in spite of the fact that the petitioner had submitted their objections dated 23.03.2015, the respondent had passed the impugned orders without giving an opportunity of personal hearing and without considering the objections filed by the petitioner.

3, Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes) takes notice for the respondents and

submitted that since no opportunity of personal hearing was given to the petitioner, the impugned orders may be set aside and the respondent may be directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner.

4. In view of the submissions made by the learned counsel on either side, since the respondent had decided the matter without considering the objections filed by the petitioner and also without giving an opportunity of personal hearing, which is violative of principles of natural justice, the impugned orders are liable to be set aside. Accordingly, the same are set aside and the matters are remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh after taking into consideration the objections filed by the petitioner and also after affording an opportunity of personal hearing to the petitioner, on merits and in accordance with law.

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

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Broadway Assessment Circle
Chennai-600 001.

+1 cc to M/s.P.Rajkumar Advocate & C.Sivasubramaniam
sr.27205

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