IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 14.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.19617 to 19624 of 2016
&
W.M.P.No.16980 to 16987 of 2016

Tvl. STS Manufacturing Private Ltd.,
Represented by its Director
K.Karunakaran
No.10/A, Poonapalli Village
Hosur ... Petitioner in all WPs

Vs.

The Assistant Commissioner (CT)
Hosur (South) Assessment Circle
Hosur ... Respondent in all WPs

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari calling for the records on the files of the respondent in TIN.33663363737/2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2014-15 respectively dated 23.12.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.Manokaran Sundaram
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader for the respondent. With the consent of the learned counsel appearing on either side, the writ petitions themselves are taken up for final disposal.

2. The petitioner has filed these writ petitions challenging the Orders of Assessment passed under the Tamil Nadu Value Added Tax Act, 2006. The only issue raised by the petitioner is that the respondent has not furnished the

documents sought for by the petitioner. Therefore, this Court by order dated 10.06.2016 directed the learned Additional Government pleader to take instruction in the matter. On instruction from the Assessing Officer, the learned Additional Government Pleader submitted that the documents and other details were not furnished to the petitioner prior to the passing of the impugned assessment orders, but after the passing of the assessment orders, the respondent has furnished the necessary details to the petitioner in a compact disc (CD).

3. Learned counsel for the petitioner also accepts the fact that the details have been furnished to the petitioner and prays that an opportunity may be given to the petitioner to submit their objection and thereafter, the matter could be decided afresh. In the light of the fact that subsequent to the passing of the order, the authority has realized the mistake and has furnished all the records in a CD, which has been accepted by the petitioner and they are satisfied with the particulars furnished, the impugned orders have to be necessarily set aside.

Accordingly, the writ petitions are allowed and the impugned assessment orders dated 23.12.2015 are set aside. The petitioner is directed to file their objections within a period of two weeks from the date of receipt of a copy of this order, after which the respondent shall afford an opportunity of personal hearing to the petitioner and proceed to conclude the assessment in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (CT)
Hosur (South) Assessment Circle
Hosur.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.32454
+1cc to the Special Government Pleader(T), S.R.No.32585

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GJ(CO)
CA(27/06/2016)