IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.31600 to 31603 of 2015
and M.P.Nos.1 to 1 of 2015

M/s.Krishna Auto Parts,
rep by its Proprietor
No.366, Rajiv Gandhi Salai (OMR),
Kottivakkam, Srinivasa Nagar,
Chennai - 600 096. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
Thiruvanmiyur Assessment Circle,
Chennai. ... Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN:33710922074/2011-2012, TIN:33710922074/2012-2013, TIN:33710922074/2013-2014 and TIN: 33710922074/2014-2015 dated 29.08.2015 and 09.09.2015 and quash the same as passed contrary to Section 27(1)(a) and proviso to Section 27(2) of the TNVAT Act and in violation of principles of natural justice and to further direct the respondent to grant reasonable opportunity to the petitioner.

For Petitioner : Mr.P.Rajkumar
(in all W.Ps)

For Respondent : Mr.Kanmani Annamalai,
(in all W.Ps) Additional Government Pleader (Tax)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN:33710922074 for the assessment years 2011-2012, 2012-2013, 2013-2014 and 2014-2015 dated 29.08.2015 and 09.09.2015 and quash the same as passed contrary to Section 27(1)(a) and proviso to Section 27(2) of the TNVAT Act and in violation of principles of natural justice and to further direct the respondent to grant reasonable opportunity to the petitioner.

2.It is the case of the petitioner that the respondent had passed the impugned orders even without granting an opportunity to the petitioner and without issuing proposal notices. Further, the respondent has passed the orders with new reasons in the impugned orders, which is against the principles of natural justice. The respondent has levied tax and penalty for a different turnover with different proposal without granting an opportunity to the petitioner.

3.Mr.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the respondent had passed the impugned orders without giving any opportunity to the petitioner, the respondent may be directed to decide the matter afresh after giving due opportunity to the petitioner.

4.Having regard to the submissions made by the learned counsel on either side, since the impugned orders were passed in violation of principles of natural justice, the same are liable to be set aside. Accordingly, the impugned orders are set aside and the matters are remanded back to the respondent for fresh consideration. The respondent is directed to issue fresh notice and after giving due opportunity of hearing to the petitioner, shall decide the matter afresh, on merits and in accordance with law.

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

Sd/-
Assistant Registrar(VI)

//True Copy//

Sub Assistant Registrar

va
To
The Assistant Commissioner (CT),
Thiruvanmiyur Assessment Circle,
Chennai.

+ 1 cc to the Special Government Pleader Sr.11232
+ 1 cc to Mr.P. Rajakumar, Advocate sR.1107

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