IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No. 34186 of 2015

Rohini Mills
(Rep., by its Partner,
R.S.Senthil Kumar,
No.2, Rohini Gardens,
Kangayam Road,
Tiruppur. .. Petitioner

Versus

The Assistant Commissioner (CT)
Central I Circle,
Tiruppur. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking for Writ of Certiorari to call for the records on the files of the respondent herein in TIN:33122401697/2008-09, dated 31.08.2015, quashing the same or pass such further or other orders.

For Petitioner : Mr.N.Prasad

For Respondents : Mr.K.Venkatesh G.A (Taxes)

ORDER

Heard Mr.N.Prasad, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent. With the consent of the learned counsels appearing on either side, the Writ Petition is taken up for final disposal.

2. The petitioner, who is a registered dealer on the file of the respondent under the provisions of Tamil Nadu Value Added Tax Act, 2006, (TNVAT Act), has filed this Writ Petition, challenging the order of assessment, dated 31.08.2015, for the year 2008-09. The impugned order has been challenged on the ground of violation of principles of natural justice and on the ground that the Officer, who called for objections, was not the officer, who took a decision in the matter and there was a two years hiatus in between, and this has led to various issues, not being dealt with. It is seen that the petitioner earlier had come before this Court for the

assessment year 2007-08, by filing a Writ Petition in W.P.No.29548 of 2014. In the said Writ Petition, a contention was advanced that there was a lack of continuity in the matter, several officers have dealt with the files pertaining to the petitioner and the officer, who issued the first show cause notice, was not the same officer, who issued the subsequent notice and the officer who issued the revised notice, is a different officer etc.

3. The Court, took into consideration a circular issued by the Commissioner, dated 20.04.2014 and held that all the notices should be quashed with liberty to the Department to issue fresh notice to the petitioner consolidating all the proposals and after affording an opportunity to the petitioner to submit their objection along with the documents after affording an opportunity of personal hearing. It is stated that pursuant to such order, the assessment pertaining to 2007-08, is still pending and the matter is now pending.

4. In the light of the above, this Court is of the view that the impugned assessment order should also be redone along with the assessment year 2007-08, which stands remanded to the respondent.

5. Accordingly, the Writ Petition is allowed and the impugned order is set aside and the matter is remanded to the Officer, who will be dealing with the petitioner's assessment for the year 2007-08, as per the directions in W.P.No.29548 of 2014, who shall afford an opportunity to the petitioner to submit their objections and after affording an opportunity of personal hearing, redo the assessment along with assessment year 2007-08, in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar



pbn
To
The Assistant Commissioner (CT)
Central I Circle,
Tiruppur.

1 cc to Mr.N.Inbarajan, Advocate, sr.51808
1 cc to Special Government Pleader(T), sr.51883

W.P.No. 34186 of 2015

kji co
kra 03.10.2016