IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos. 34187 to 34189 of 2015

Rohini Textile Industry (P) Limited
Rep., by its Chairman cum Managing Director
R.S.Senthil Kumar,
No.2, Rohini Gardens,
Kangayam Road,
Tiruppur. .. Petitioner in all W.Ps.

Versus

The Assistant Commissioner (CT)
Central I Circle,
Tiruppur. .. Respondent in all W.Ps.

Common Prayer: Writ Petitions are 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:33822404367/2008-09, TIN:33822404367/2009-10, and TIN:33822404367/2010-11, dated 31.08.2015, quashing the same or pass such further or other orders.

For Petitioner : Mr.N.Prasad (in all cases)

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

COMMON 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 Petitions are 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), In these Writ Petitions, the petitioner has challenged the orders of assessment under the TNVAT Act for the years 2008-09, 2009-10 and 2010-11. The impugned orders have been challenged solely on the ground of violation of principles of natural justice. It is submitted that there was a lack of continuity in the proceedings and the

officer before whom, the petitioner filed their objection, dated 20.01.2014, was not the officer, who passed the impugned orders. Though the respondent in the impugned order, has referred to the letter dated 20.01.2014, he has brushed aside the same, as if, it is a mere adjournment letter. However, in that letter, the petitioner has produced the accounts for the years 2007-08 to 2011-12 for verification before the respondent's predecessor and they also filed their reply, for the years 2007-08 to 2011-12. In the said representation, dated 20.01.2014, the petitioner also requested the Assessing Officer to visit the Processing Division-I and Fabric Division to have a fair appraisal of the facts involved in the case. However, the respondent has completed the assessments holding that they have not produced any accounts, when the fact remains that the predecessor of the respondent has perused the accounts.

3. Though when the Writ petition was entertained, an order of interim stay was granted, no counter affidavit has been filed.

4. Considering the fact that the proper opportunity was denied to the petitioner and the books of accounts have not been referred to, the impugned assessment orders have to be redone. Accordingly, the Writ Petitions are allowed and the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration, who shall afford an opportunity of personal hearing, direct the petitioner to produce the books of accounts and other documents, peruse the same, and thereafter redo the assessment in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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

W.P.Nos. 34187 to 34189 of 2015

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