IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.34606 to 34609 of 2015
and M.P.Nos.1 to 1 of 2015

M/s.Petron Engineering Construction Limited,
No.1, MRL Site, Chennai Petroleum
Corporation Limited,
Manali Express Road,
Manali,
Chennai - 600 068. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
Thiruvottiyur Assessment Circle,
No.791, Thiruvottiyur High Road,
Chennai - 600 019. ... Respondents 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:33971100605/2010-11, 2011-12, 2012-13 and 2013-14 dated 07.07.2015 and quash the same as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice and further direct the respondent to pass a fresh assessment order after granting reasonable opportunity to the petitioner and in accordance with law.

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

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

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN:33971100605 for the assessment years 2010-11, 2011-12, 2012-13 and 2013-14 dated

07.07.2015 and to quash the same and to further direct the respondent to pass a fresh assessment order after granting reasonable opportunity to the petitioner and in accordance with law.

2.It is the case of the petitioner that since the petitioner could not produce the documents before the respondent at the time of passing of the impugned order, the respondent had no occasion to deal with those documents. The learned counsel appearing for the petitioner submitted that since the documents were not produced before the respondent, they are aggrieved over the impugned order passed by the respondent. Further, the learned counsel submitted that the petitioner had paid the entire tax amount of Rs.62,00,159/-. The learned counsel also submitted that in the interest of justice, an opportunity may be given to the petitioner to produce the documents before the respondent and the respondent may be directed to decide the matter afresh after considering the documents to be produced by the petitioner.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondent submitted that an opportunity may be given to the petitioner to produce the documents before the respondent and the respondent may be directed to re-do the assessment.

4.Having regard to the submissions made by the learned counsel on either side, in the interest of justice, the petitioner is granted one more opportunity to produce the documents. In view of the same, the impugned order dated 07.07.2015 is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to produce all the documents before the respondent within a period of two weeks from the date of receipt of a copy of this order and the respondent is directed to consider those documents and decide the matter afresh, on merits and in accordance with law, without being influenced by the order dated 07.07.2015, after affording due opportunity of personal hearing to the petitioner.

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Thiruvottiyur Assessment Circle,
No.791, Thiruvottiyur High Road,
Chennai - 600 019.

+1 cc to Special Government Pleader(T)
High Court Madras sr.20076/16

+1 cc to Mr.P.Rajkumar Advocate sr.19662/16

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aa07/04/2016