

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 01.11.2016
CORAM:
THE HON 'BLE MR. JUSTICE T.S.SIVAGNANAM
Writ Petition Nos.34710 to 34712 of 2015
M.P.Nos.1 to 1 of 2015

Tvl. Hotel Shrie Shaanth,
Represented by its Managing Partner,
S.Selvanayagam,
No.2/217 Manivannan Street,
Salem - 4

... Petitioner in all W.Ps.

Versus

The Assistant Commissioner (CT),
Arisipalayam Assessment Circle,
Salem - 4

... Respondent in all W.Ps.

Prayer in all the WP's:- Petitions filed under Article 226 of the Constitution of India, seeking for the issuance of Writs of Certiorari to call for the records on the file of the respondent in TIN No.33302844694/2011-12; 2012-13 and 2013-14, respectively, dated 30.09.2015 and to quash the same as being without jurisdiction and authority of law.

For Petitioner in all W.Ps. :Mr. R.Senniappan
For Respondent in all W.Ps. :Mr. S.Kanmani Annamalai,
A.G.P.,

C O M M O N O R D E R

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent, in all the writ petitions. By consent of the learned counsel for both sides, 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 the Tamil Nadu Value Added Tax Act, 2006, has filed this writ petition, challenging the orders of assessment, (all) dated 30.09.2015, for the assessment years 2011-12, 2012-13 and 2013-14.

3. On a perusal of the impugned proceedings, it is evidently clear that the orders of assessment are non-speaking orders. On receipt of the pre-revision notices, dated 30.03.2015, the petitioner has submitted their objections, the

receipt of the objections is not in dispute. However, by a single line, the respondent has rejected the objections stating that they are not accepted. Further more, it appears that no opportunity of personal hearing was granted to the petitioner. This is sufficient to hold that the impugned orders are in violation of principles of natural justice.

4. Therefore, these writ petitions are allowed, the impugned orders are set-aside and the matters are remanded back to the respondent, who shall afford an opportunity of personal hearing to the petitioner, within a period of eight weeks from the date of receipt of a copy of this order and re-do the assessments in accordance with law. No costs. Consequently, the connected MPs are closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

srk

To

1. The Assistant Commissioner (CT),
Arisipalayam Assessment Circle,
Salem - 4

+1 cc to Mr.R.Senniappan Advocate vide sr 62038

W.P.Nos.34710 to 34712 of 2015

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