IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 30.08.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.Nos.30055 to 30057 of 2016
and
WMP.Nos.26046 to 26048 of 2016

M/s.Monika Alloys (India) Pvt. Ltd.,
Rep by its Director,
No.21 Kannaiah Naidu Street,
Kondithope,
Chennai-79. .. Petitioner in all Wps

Vs

The Commercial Tax Officer,
Vallalarnagar Assessment Circle,
Chennai. .. Respondent in all Wps

Writ petitions filed under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN/33361162584/2012-2013, TIN/33361162584/2013-2014 and TIN/33361162584/2014-2015 respectively and quash the assessment orders dated 22.07.2016.

For Petitioner in all Wps : Mr.P.Rajkumar
For Respondents in all WPs : Mr.K.Venkatesh, GA

COMMON ORDER

Heard Mr.P.Rajkumar, learned counsel appearing for the petitioner. Mr.K.Venkatesh, learned Government Advocate accepts notice on behalf of the respondent. With the consent of either side, the writ petitions are taken up for disposal.

2.The petitioner is a registered dealer on the file of the respondent under the provisions of Tamil Nadu Value Added Tax, 2006 [hereinafter referred to as "the TNVAT Act"]. In these writ petitions, the petitioner challenges the Assessment

Orders passed by the respondent under the TNVAT Act for the years 2012-2013, 2013-2014 and 2014-2015. The only ground on which the impugned orders have been challenged is by contending that the orders were passed in violation of principles of natural justice. As could be seen from the reply to the pre-revision notice, the petitioner has sought for the details relating to the invoice number, date, etc. for the sale value which has been mentioned in the pre-revision notice. These details were not furnished by the respondent to the petitioner before passing the impugned Assessment Orders. But, in the Assessment Orders, the invoice numbers, date, purchase value etc. have been furnished. Therefore, the petitioner had no opportunity of rebutting the correctness of the said details.

3.Therefore, this Court suggested that the matter can be remitted to the respondent so as to enable the petitioner to give further objections. The learned Government Advocate does not oppose for such a direction being issued. However, for that reason, this Court is not inclined to set aside the impugned order, but would direct the petitioner to treat the impugned orders as show cause notices and submit their objections within a period of fifteen days from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and re-do the assessment in accordance with law.

With the above direction, the Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

gya/cse

To
The Commercial Tax Officer,
Vallalarnagar Assessment Circle,
Chennai.

+1 CC to M/s. P. Rajkumar, Advocate Sr.No.48904
+2 CC to The Spl Government Pleader Sr.Nos.49118, 49278

W.P.Nos.30055 to 30057 of 2016

ALA (CO)
MD : 12/09/2016