IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.9345 to 9350 of 2016
and W.M.P.Nos.8347 to 8350 of 2016

M/s.NEPC India Ltd.,
A Limited Company,
Registered under the Indian Companies Act, 1956
rep by its Director Thirupathy Kumar Khemka
No.36, Wallajah Road,
Chennai - 600 002. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
Chepauk Assessment Circle,
Chennai - 600 006. ... Respondent 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 33750660831 for the assessment year 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2015-16 dated 29.01.2016 and quash the same and consequently direct the respondent to re-do the assessment after giving personal hearing.

For Petitioner (in all W.Ps) : Mr.R.Sivaraman for M/s.P.Ramesh Kumar

For Respondent (in all W.Ps) : Mr.S.Kanmani Annamalai, Additional Government Pleader (Tax)

COMMON ORDER

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 33750660831 for the assessment year 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2015-16 dated 29.01.2016 and to quash the same and to consequently direct the respondent to re-do the assessment after giving personal hearing.

2.It is the case of the petitioner that by letter dated 13.01.2016 they requested the respondent to grant 30 days time for VAT workings and cross check with Books and Returns. However, the respondent granted time till 25.01.2016 to submit their reply for the assessment years 2009-10, 2010-11, 2011-12 and 2012-13. Since the petitioner did not file their reply before 25.01.2016, by order dated 29.01.2016, the respondent passed the impugned orders.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the respondent could have given an opportunity to the petitioner to file their objections and also given an opportunity of personal hearing to them before passing the impugned orders.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given due opportunity of personal hearing and that they could not file their reply in time, the impugned orders are liable to be set aside. Accordingly, the same are set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to file their reply within a period of one week from the date of receipt of a copy of this order. The respondent is directed to consider the reply to be filed by the petitioner and decide the matter afresh after giving 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

va

To

The Assistant Commissioner (CT),
Chepauk Assessment Circle,
Chennai - 600 006.

+1 cc to the Special Government Pleader Taxes sr.16150

+1 cc to Mr.P.Ramesh Kumar Advocate sr.16067

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