IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.9018 and 9019 of 2017
and WMP.Nos.9936 and 9937 of 2017

M/s.Goel Steel Company,
Rep. By its Partner Sanjay Goel,
No.89A, M.T.H.Road,
Ambattur Industrial Estate,
Chennai 600 058. .. Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (CT),
Pattaravakkam Asst. Circle,
No.127, Yadhaval Street, Padi,
Chennai 600 050. .. Respondent in both W.Ps.

Common Prayer:Writ petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for records relating to the impugned order passed by the respondent in TIN:33120060990/2013-14 and TIN:33120060990/2014-15 dated 13.03.2017 respectively and quash the same as illegal, contrary to law and violative of principles of natural justice.

For Petitioner in both W.Ps.	: Mr.K.Jayachandran
For Respondent in both W.Ps.	: Mr.K.Venkatesh Government Advocate

ORDER

Mr.K.Venkatesh, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner is one and the same in both the writ petitions. They are aggrieved against the order of assessment dated 13.03.2017 passed in respect of the Assessment Years 2013-14 and 2014-15.

3.Heard both sides.

4.The main grievance of the petitioner is that the Assessing Authority has passed the orders of assessment without considering the detailed objections raised by the petitioner and without giving them an opportunity of personal hearing. Therefore, it is contended that the orders of assessment violates the principles of natural justice.

5.The learned Government Advocate, though submitted that the petitioner was put on notices before passing the orders of assessment, is however, not disputing the fact they were not given personal hearing.

6.I have given my careful consideration to the submissions made by the learned counsels appearing on either side and perused the materials placed before this court.

7.In respect of the Assessment Years 2013-14 and 2014-15, the Assessing Authority has issued revised notices dated 30.012017 to the petitioner, with the proposals as indicated therein. The petitioner, on receipt of such notices, has given their objections/reply dated 14.02.2017. Receipt of such objections is not disputed and on the other hand, the same has been referred to in the impugned orders itself. It is further seen that the petitioner, after making detailed objections on each issue, has also sought for personal hearing through the said objections itself. However, the Assessing Authority has rejected those objections by a single line observation stating that for the reversal of ITC under Tamil Nadu VAT Act, there is no one to one correlation method. Except making such observation, the Assessing Authority has not made any discussion on the objections made by the petitioner on each issue and given his independent finding on the same. Apart from the above said lapse, it is also evident that the personal hearing is not given to the petitioner inspite of asking for the same.

K.RAVICHANDRABAABU,J.

vri

8.Therefore, this court is convinced that that impugned orders, apart from being a non speaking one, are also in violation of the principles of natural justice. Accordingly the Writ Petitions are allowed and the impugned orders of assessment are set aside. Consequently, the matter is remitted back to the Assessing Authority to pass orders of assessment afresh, after giving due opportunity of personal hearing to the petitioner and considering their objections. This court makes it very clear that it is not expressing any view on the merits of the claims made by the petitioner on the assessment, as it is for the Assessing Authority to consider and decide the same. Such exercise shall be done by the respondent within a period of 4 weeks from the date of receipt of a copy of the order. No costs. The connected miscellaneous petitions are closed.

13.04.2017

Speaking/Non Speaking
Index : Yes/No
Note:Issue copy on 20.04.2017.
vri
The Assistant Commissioner (CT),

Pattaravakkam Asst. Circle,
No.127, Yadhaval Street, Padi,
Chennai 600 050.