IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHNDRABAABU

W.P.Nos. 8651 to 8654 of 2017
and
WMP.Nos. 9458 to 9461 of 2017

Tvl. Bismillah Steels,
Rep. by its Proprietor,
Mr.S. Abdul Hameed,
No. 658, 1st Floor,
Mannurpet, Chennai - 50. ...Petitioner
(in W.P.Nos. 8651 to 8654 of 2017)

Versus

The Assistant Commissioner (CT),
Korattur Assessment Circle,
Chennai - 50. ... Respondent
(in W.P.Nos. 8651 to 8654 of 2017)

Prayer:

Writ petition No.8651 of 2017 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in CST/841418/2010-2011 dated 23.08.2016 and the consequential proceeding in TNGST/TNVAT No.33891442186/09-10 to 2014-2015, S.No.1A/2016-17 dated 28.11.2016, quash the same.

Writ petition No.8652 of 2017 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in CST/841418/2011-2012 dated 23.08.2016 quash the same.

Writ petition No.8653 of 2017 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in CST/841418/2012-2013 dated 23.08.2016, quash the same.

Writ Petition No.8654 of 2017 filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in CST/841418/2013-2014 dated 23.08.2016, quash the same.

For Petitioner : Mr. S. Raveekumar

For Respondent : Mr. K. Venkatesh, Government Advocate

COMMON ORDER

All these writ petitions are filed challenging the orders of assessment passed under the Central Sales Tax Act, 1956, in respect of the assessment years 2010-11, 2011-12, 2012-13 and 2013-14. All the assessment orders were passed on one and the same day viz., 23.08.2016.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondent.

3. The main grievance of the petitioner before this court is that the impugned orders of assessment were passed in violation of principles of natural justice, since the Assessing Officer has not issued any notice of proposal before passing the impugned orders. Therefore it is contended that without putting the petitioner on notice, the assessment orders were passed totally in violation of principles of natural justice.

4. When the matter was taken up for admission on 11.04.2017, the learned Government Advocate who took notice for the respondent was directed to get instruction on the above aspect.

5. Today, when the matter is taken up for further hearing, the learned Government Advocate, based on instructions, submitted that no such notice was issued to the petitioner before passing the orders of assessment.

6. Therefore, it is evident that the impugned orders were passed without hearing the petitioner and thus they violated the principles of natural justice. Consequently they cannot be sustained.

7. Accordingly all these writ petitions are allowed and the impugned orders of assessment are set aside. The matter is remitted back to the Assessing Officer for re-doing the assessment after putting the petitioner on notice and also by giving an opportunity of personal hearing to them. Whole

exercise shall be done by the Assessing Officer within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

To
The Assistant Commissioner (CT),
Korattur Assessment Circle,
Chennai - 50.

+4 cc's to Mr.S.Raveekumar,advocate,sr.25767

+1 cc to Spl.Govt.Pleader,sr.25460.

ks(co)
krd 4/5

W.P.Nos. 8651 to 8654 of 2017