IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 03.07.2017

CORAM

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos.7914 and 7915 of 2017
& W.M.P.Nos.8659 and 8660 of 2017

Y.R. Gaitonde Medical Educational
and Research Foundation,
Voluntary Health Service,
Tidel Park Road,
Taramani,
Chennai 600 113.
Rep. by its Manager. ... Petitioner in both the WPs.

Versus

The Commercial Tax Officer,
Adyar Assessment Circle,
Chennai. ... Respondent in both the WPs.

Writ petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings leading to passing of the Revised Assessment Order vide TIN/33880962090/2012-13 dated 01.02.2017, TIN/33880962090/2013-14 dated 02.01.2017 respectively and quash the same and direct the respondent to pass fresh revised assessment order after providing an opportunity of reply and personal hearing.

For Petitioner : Mr.S.Sathiyanarayanan
For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Heard Mr.S.Sathiyanarayanan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who accepts notice on behalf of the respondent and with their consent, the writ petitions are taken up for final disposal.

2.The petitioner, who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act 2006 (hereinafter referred to as ''the Act'') has approached this Court challenging the order of assessment passed by the respondent under the Act for the assessment years 2012-13 and

2013-14. The only ground on which the impugned orders have been challenged is by contending that the respondent, without considering the objections filed along with Annexure, has merely stated that no objections were filed by the petitioner and completed the assessments. On a perusal of documents filed in the typed set of papers, it is seen that the objection dated 09.06.2016 along with Annexure running to almost 150 pages was submitted in the office of the respondent and the respondent officer has acknowledged the same by endorsing in the letter delivery book dated 09.06.2016.

3. The learned Additional Government Pleader appearing for the respondent submitted that the initial of the Officer is found in the letter delivery book. If that is so, the respondent could not finalise the proposal by stating that the petitioner has not filed objections. This is sufficient for the Court to hold that the impugned orders of assessment are in violation of the principles of natural justice.

4. In the result, the writ petitions are allowed. The impugned orders are quashed and the respondent is directed to redo the assessment after affording an opportunity of personal hearing to the petitioner and after considering all the documents that may be submitted. The above exercise shall be completed within a period of twelve weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

dn/rsi

To

1. The Commercial Tax Officer,
   Adyar Assessment Circle,
   Chennai.

+2 Ccs to Mr.S. Sathiyanarayanan, Advocate sr 46322,46323
+1 CC to Spl. Govt. Pleader sr 46234

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sp(17/07/2017)