In the High Court of Judicature at Madras

Dated : 20.12.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.33276 to 33278 of 2017
& WMP.Nos.36705 to 36707 of 2017

Tvl.Wewin Enterprises, rep.by
its Partner Mr.Wilson Joseph ...Petitioner

Vs

The Assistant Commissioner (CT),
Adyar Assessment Circle,
Chennai-28. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of the respondent herein respectively in TIN/33500961717/2009-10, TIN/ 33500961717/2011-12 and TIN/33500961717/2014-15, all dated 07.10.2017 served on 07.11.2017 and consequential recovery notices dated 30.11.2017 and quash the same.

For Petitioner : Mr.A.N.R.Jayapratap
For Respondent : Mr.K.Venkatesh, GA

COMMON ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956. The petitioner has filed these writ petitions challenging the assessment orders for the years 2009-10, 2011-12 and 2014-15.

3. Though in respect of the assessment order for the year 2009-10, the respondent stated that it is an assessment under the Central Enactment, it is pointed out that it is an error and that all the three assessment orders have been passed under the State Enactment.

4. The only grievance of the petitioner is that though all the documents were furnished along with the objections dated 01.8.2017, 22.8.2017 and 29.8.2017, the respondent - Assessing Officer, who is a new officer, has not gone through the

documents, but stated that the petitioner has not furnished the details.

5. On perusal of the objections filed by the petitioner, this Court finds that the objections contained enclosures and that the enclosures appear to be voluminous set of documents. Therefore, those documents should have found a place in the assessment file for the respondent to consider. However, the respondent has no knowledge that the documents have been filed by the petitioner. Further, the impugned revised orders of assessment have been passed under Section 27 of the State Act. If that be so, an opportunity of hearing ought to have been granted to the petitioner. For the above reasons, the impugned orders call for interference.

6. Accordingly, the writ petitions are allowed, the impugned orders are set aside and the matters are remitted back to the respondent for a fresh consideration. The respondent shall consider the objections of the petitioner dated 01.8.2017, 22.8.2017 and 29.8.2017 and also 06.12.2017 on merits, afford an opportunity of personal hearing, peruse all the documents filed by the petitioner, call for clarifications, if required and complete the assessment in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

RS

To

The Assistant Commissioner (CT),
Adyar Assessment Circle, Chennai-28.

+1cc to Mr.ANR.JAYAPRATHAP, Advocate, S.R.No. 91691
+1cc to the Government Pleader, S.R.No.91767

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VGI(CO)
TR(18/01/2018)