IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.10.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.25126 to 25128 of 2017
&
W.M.P.Nos.26565 to 26567 of 2017

M/s.Sicame India Connectors Pvt. Ltd.,
Represented by its Managing Director
No.96, Sirukundram Village
Chengalpattu- 603 002 ... Petitioner in all the petitions

vs

The Commercial Tax Officer
Chengalpattu Assessment Circle
16A, 1st Floor, 1st Main Road
Anna Nagar
Chengalpattu - 603 001 ... Respondent in all the petitions

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in the impugned order No.TIN/33780924800/2013-14, TIN/33780924800/2014-15 and TIN/33780924800/2015-16 dated 10.08.2017 and quash the same as it is against the principles of natural justice since order is passed on a pre-determined basis without considering the reply and without granting personal hearing to the petitioner.

For Petitioner in all the petitions	:	Mr.Radhika Chandrasekhar
For Respondent in all the petitions	:	Mr.K.Venkatesh Government Advocate

COMMON ORDER

Heard Ms.Radhika Chandrasekhar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2. The petitioner is before this Court challenging the Assessment Orders passed by the respondent under the Tamil Nadu Value Added Tax Act, 2006 for the Assessment Years 2013-14, 2014-15 and 2015-16. The impugned order has been challenged primarily on two grounds. Firstly on the ground that the petitioner was not afforded an opportunity of personal hearing. Secondly, on the ground that the details of cross verification of buyer and seller sought for by the petitioner in their objections were not furnished. This submission was recorded by this Court on 20.09.2017 and the learned Government Advocate was directed to get specific instruction on these issues.

3. The learned Government Advocate has got written instruction from the respondent. He has also produced the photo copy of the original assessment file, from which I find that the data with regard to cross verification has been furnished to the authorized representative of the petitioner and received by one Mr.R.Muthukumarasamy on 09.03.2017 and 16.03.2017. Therefore, the said contention put forth on the side of the petitioner is outrightly rejected.

4.With regard to opportunity of personal hearing is concerned, the Assessing Officer has specifically stated that on 15 occasions the petitioner was directed to appear for the personal hearing, but they have failed to appear. However, there is no record to substantiate the said stand and there is no such reference in the impugned Assessment Order.

5.Be that as it may, since the impugned Assessment Order has been passed based on the alleged mismatch of cross verification of the intranet website and with regard to liability of purchases from Registration Cancelled Dealers and other subsidiary issues, this Court is inclined to give one more opportunity to the petitioner to go before the Assessing Officer and explain their stand. However, such opportunity goes with a condition.

6. In the light of the above, these writ petitions are disposed of directing the petitioner to pay 15% of the disputed tax for each of the Assessment years, within three weeks from the date of receipt of a copy of this order. On such payment being made, the petitioner is permitted to treat the impugned Assessment Order as show-cause notice and submit their objections along with the requisite documents. On receipt of further objections and requisite documents, the respondent is directed to afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. No

costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

gpa

To

The Commercial Tax Officer
Chengalpattu Assessment Circle
16A, 1st Floor, 1st Main Road
Anna Nagar
Chengalpattu - 603 001

+1 cC to Mr.K. Vaitheeswaran, Advocate sr 73222.

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SV(CO)
SP(09/11/2017)