IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.26442 & 26443 of 2017 and
W.M.P.Nos.28138 & 28139 of 2017

Tvl.The Zigma Technologies India Pvt Ltd.,
Represented by its Managing Director,
Mr.Raja Kathiravan, No.747, SKC Road,
Amara Complex, Erode. ... Petitioner in both WPs.

Vs.

The Assistant Commissioner (CT)(FAC),
Brough Road Assessment Circle,
Erode. ... Respondent in both WPs.

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the files of the respondent in TIN.33163002687/2014-2015, 2015-2016 dated 31.07.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate is accepting notice for the respondent. With the consent on either side, these writ petitions are taken up for disposal.

2.The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has challenged the assessment orders for the years 2014-2015 and 2015-2016. The main ground on which the impugned orders have been challenged is on the ground that it violates the principles of natural justice. On receipt of pre-revision notices dated 07.04.2017, the petitioner submitted a letter dated 12.06.2017 to the Assessing Officer requesting for adjournment. However, without taking into consideration the said representation, the impugned assessment orders have been passed stating that the petitioner has not filed objection to the pre-revision notices.

3.The learned Government Advocate appearing for the respondent, on instruction, submits that the Assessing Officer has received a letter dated 12.06.2017, but on account of transfer, the assessments have been completed. Since the impugned assessment orders have been passed based on mismatch, as culled out from the official website and on the alleged ground that the petitioner has effected purchases from registration certificate cancelled dealers, this is a case where the respondent should have furnished all details and given the assessee, adequate opportunity to file their objections. Thus, this Court is satisfied that the impugned assessment orders are in violation of principles of natural justice.

4.In the result, the Writ Petitions are allowed. The impugned orders are set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to furnish all the relevant details based on which revision of assessment is proposed within a period of 15 days from the date of receipt of copy of this order. On receipt of those details, the petitioner is directed to submit their objections within a period of 15 days thereafter. On receipt of the objections, the respondent shall fix a specific date for personal hearing who were the petitioner or their authorised representative and redo the assessment in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Sgl
To

The Assistant Commissioner (CT)(FAC),
Brough Road Assessment Circle,
Erode.
+1cc to Mr.R.Senniappan, Advocate SR.No.73095

W.P.Nos.26442 & 26443 of 2017

GN(13/10/2017)