IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.4.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NOS.9106 TO 9110 & 9170 OF 2018
& WMP.NOS.10931 TO 10935 & 10991 OF 2018

Tvl.Sri Muniappa Traders, rep.
by its Proprietor A.Muniappan
Dharmapuri ...Petitioner in all WPs

Vs

The State Tax Officer, Dharmapuri
Assessment Circle, Dharmapuri.
636701. ...Respondent in all WPs

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 in TIN 33213282941/2011-12 dated 12.10.2017, TIN 33213282941/2012-13 dated 12.1.2018 (wrongly typed as 12.1.2017), TIN 33213282941/2013-14 dated 12.1.2018, TIN 33213282941/2014-15 dated 19.1.2018, TIN 33213282941/2015-16 dated 19.1.2018 and TIN 33213282941/2016-17 dated 06.3.2018 and quash the same as being contrary to the principles of natural justice, without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan in all WPs
For Respondent : Mrs.G.Dhana Madhri, GA in all WPs

COMMON ORDER

Mrs.G.Dhana Madhri, 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 aggrieved by the impugned assessment orders on the ground that they have been passed well before the expiry of the period given for submitting the objections and without considering the request for furnishing the break-up details.

3. On a perusal of the impugned assessment order for the assessment year 2011-12, it is seen that though the revision

notice was dated 04.10.2017, the impugned order has been passed on 12.10.2017 i.e. well before the expiry of the 15 days' period mentioned in the relevant revision notice dated 04.10.2017. Thus, it is evident that there has been serious violation of the principles of natural justice. Further, the petitioner sent replies dated 27.11.2017 separately for each of the assessment years and the same have been received in the office of the respondent, as could be seen from the seal and signature affixed in the office copies of the respective replies. In the said reply for the assessment year 2011-12, the petitioner requested for break-up details of the alleged purchase omission. Further, in replies dated 27.11.2017 for the assessment years 2012-13 to 2016-17, the petitioner sought time to submit the documents. However, without affording an opportunity to furnish the documents, the assessment orders for the years 2012-13 to 2016-17 came to be passed.

4. This Court finds from the revision notices dated 04.10.2017 as well as in the impugned assessment orders, the consolidated figures, as found in the MIS reports (purchase turnover), have been furnished, but the break-up details have not been furnished. For the petitioner to submit an effective reply, the break-up details ought to have been furnished, which would contain the invoice numbers, the names of the dealers and the products, the tax payers identification numbers, etc., so that the petitioner would be in a position to submit an effective reply. Thus, this Court is satisfied that the impugned assessments have to be quashed, as there has been a violation of the principles of natural justice.

5. In the result, the writ petitions are allowed, the impugned assessment orders are set aside and the matters are remanded to the respondent for a fresh consideration. The respondent shall consider the replies filed by the petitioner dated 27.11.2017, provide necessary break-up details within seven days from the date of receipt of a copy of this order and permit the petitioner to submit the required documents, after which, the petitioner is granted 15 days' time to submit their objections. On receipt of the objections, after affording an opportunity of personal hearing and considering the documents, the records and the explanation offered, the respondent shall redo the assessments in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
Dharmapuri Assessment Circle,
Dharmapuri-636701.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.27874
+1cc to the Government Pleader, S.R.No.28203

WP.Nos.9106 to 9110 & 9170 of 2018 and
WMP.Nos.10931 to 10935 & 10991 of 2018

NRI(CO)
CS/17/05/18