IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.3674 & 3675 of 2018 &
W.M.P.Nos.4496 to 4499 of 2018

M/S.K.S.Agencies
Represented by its Sole Proprietor
S.Ravichandran
244-A, EAst Main Road
Pennadam
Thittagudi Taluk - 606 105 .. Petitioner in both W.Ps

vs.

The Deputy Commercial Tax Officer (Main)
Vridhachalam Circle
Vridhachalam .. Respondent in both W.Ps

W.P.No.3674/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in respect of Assessment Order dated 19.12.2016 for the year 2014-15 made in respect of TIN 33104422703 and quash the same and consequently direct the respondent to pass order after giving due opportunity to the petitioner.

W.P.No.3675/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in respect of Assessment Order dated 26.12.2016 for the year 2015-16 made in respect of TIN 33104422703 and quash the same and consequently direct the respondent to pass order after giving due opportunity to the petitioner.



For Petitioner : Mr.D.Bazskar
for oMr.S.Gurunathan

For Respondent : Ms.Dhana Madhri
Government Advocate (T)

COMMON ORDER

Ms.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent. By consent, the main writ petitions are taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petitions to issue a Writs of Certiorarified Mandamus to call for the records in respect of the Assessment Order dated 19.12.2016 for the year 2014-15 and Assessment Order dated 26.12.2016 for the year 2015-16, to quash the same and consequently direct the respondent to pass orders after giving due opportunity to the petitioner.

3. It is the case of the petitioner that the respondent had passed the impugned orders without giving an opportunity of personal hearing, which is a mandatory requirement under section 22 (4) of the Tamil Nadu Value Added Tax Act, 2006, therefore, the orders passed by the respondent is violative of principles of natural justice.

4. Ms.Dhana Madhri, learned Government Advocate (Tax) appearing for the respondent submitted that since the petitioner has got a remedy by way of an appeal, liberty may be given to the petitioner to file an appeal on payment of 25% of the tax liability made by the respondent.

5. In that view of the matter, the learned counsel appearing for the petitioner submitted that the petitioner is willing to file an appeal on payment of 25% of the tax liability made by the respondent

6. Having regard to the submissions made by the learned counsel on either side, I give liberty to the petitioner to challenge the impugned orders before the appellate authority on payment of 25% of the tax liability made by the respondent, within a period of two weeks from the date of receipt of a copy of this order and on payment of 25% of the tax liability, the appellate authority is directed to entertain the appeal to be filed by the petitioner, without raising any issue with regard to limitation and pass appropriate orders, on merits and in accordance with law, after affording due opportunity to the petitioner, as expeditiously as possible.

With these observations, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

Rj

To

The Deputy Commercial Tax Officer (Main)
Vridhachalam Circle
Vridhachalam

+1 CC to Mr.S. Gurunathan, advocate sr 12698.
+1 CC to Govt. Pleader sr 13316.

W.P.Nos.3674 & 3675 of 2018 &
W.M.P.Nos.4496 & 4497 of 2018

SP(23/02/2018)