IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2018
CORAM

THE HONOURABLE MR. JUSTICE M.DURAISWAMY

W.P.Nos.6631 to 6635 of 2018 and
W.M.P.Nos.8229 to 8233 of 2018

Novares India Automotive Private Limited
(formerly known as Mecaplast India Private Limited)
rep by its Managing Director,
Boyapati Sreenivasa Rao
No.P-43, 8th Avenue, Mahindra World City,
Chengalpattu – 603 004. .. Petitioner in all W.Ps.

Vs.

State Tax Officer,
Chengalpet Assessment Circle,
No.15-B, 1st Main Road,
Annanagar, Chengalpattu – 603 001. .. Respondent in all W.Ps.

Petitions filed under Article 226 of the Constitution of India to issue Writs of certiorarified mandamus to call for the impugned proceedings of the respondent passed in TIN:33831604930/2010-11, 2011-12, 2012-13, 2013-14 & 2014-15 dated 16.02.2018 and quash the same and further direct the respondent to re-do the assessment in accordance with law after providing personal hearing to the petitioner.

For Petitioner : Mr.N.Murali
(in all W.Ps.)

For Respondent : Mr.M.Hariharan
(in all W.Ps.) Additional Government Pleader (Tax)

COMMON ORDER

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 Writs of certiorarified mandamus to call for the impugned proceedings of the respondent dated 16.02.2018 for the assessment years 2010-11, 2011-12, 2012-13, 2013-14 & 2014-15 and to quash the same and further direct the respondent to re-do the assessment in accordance with law after providing personal hearing to the petitioner.

3.The learned counsel appearing for the petitioner submitted that the respondent had passed the impugned orders without affording an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice.

4.Mr.M.Hariharan, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the petitioner was not given an opportunity of personal hearing, the impugned orders may be set aside and the matter may be remitted back to the respondent for fresh consideration.

5.Having regard to the submissions made by the learned counsel on either side, taking into consideration that the petitioner was not given an opportunity of personal hearing, which is violative of principles of natural justice, the impugned orders are liable to be set aside on this ground alone. Accordingly, the impugned orders dated 16.02.2018 are set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner.

6.With these observations, the Writ Petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

va

To

State Tax Officer,
Chengalpet Assessment Circle,
No.15-B, 1st Main Road,
Annanagar, Chengalpattu - 603 001.

+5cc to Mr.N,Murali, Advocate, S.R.No.21985

+1cc to the Special Government Pleader(Taxes), S.R.No.22497

W.P.Nos.6631 to 6635 of 2018 and
W.M.P.Nos.8229 to 8233 of 2018

KAN(CO)
RRK(09/04/2018)