

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 23.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAI SWAMY

W.P.Nos.6836 to 6842 of 2018
and
W.M.P.Nos.8463 to 8469 of 2018

M/s.Muktha Foundations Private Limited
rep by its Managing Director Hitesh G. Shah
No.4, 5th Main Road, W-Block,
Anna Nagar, Chennai - 600 040. ... Petitioner in all W.Ps

Vs.

1.The Commercial Tax Officer,
Amaindakarai Assessment Circle,
No.F-50, 1st Avenue, Anna Nagar East,
Chennai - 600 102.

2.The Commercial Tax Officer,
Group-IV Enforcement (Central),
PAPJM Buildings, Greams Road,
Chennai - 600 006. ... Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari mandamus to call for the records of the 1st respondent in TIN/33071464559/2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 dated 28.02.2018, quash the same and further direct the 1st respondent to re-do the assessment without being influenced by the directions of the 2nd respondent as held by this Court in 2017 (345) ELT 205, (2015) 81 VST 560 and W.P.No.32300 & 32303 of 2014 dated 10.12.2014 and further consider the objections filed by the petitioner objectively in light of the law laid down by this Court (99 VST 301) after affording personal hearing to the petitioner and thereafter pass orders in accordance with the provisions of TNVAT Act, 2006.

For Petitioner : Mr.V.Sundareswaran
(in all W.Ps)
For Respondent : Mrs.G.Dhanamadhri,
(in all W.Ps) Government Advocate (Tax)

C O M M O N O R D E R

By consent, the Writ Petitions are taken up for final disposal at the admission stage itself.

2.The petitioner has filed the above Writ Petitions to issue writs of Certiorari and mandamus to call for the records of the 1st respondent dated 28.02.2018 for the assessment years 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 and to quash the same and further direct the 1st respondent to re-do the assessment without being influenced by the directions of the 2nd respondent as held by this Court in 2017 (345) ELT 205, (2015) 81 VST 560 and W.P.No.32300 & 32303 of 2014 dated 10.12.2014 and further consider the objections filed by the petitioner objectively in light of the law laid down by this Court (99 VST 301) after affording personal hearing to the petitioner and thereafter pass orders in accordance with the provisions of TNVAT Act, 2006.

3.Mr.V.Sundareswaran, learned counsel appearing for the petitioner submitted that the 1st respondent had passed the impugned orders without affording an opportunity of personal hearing, which is violative of principles of natural justice.

4.Mrs.G.Dhanamadhri, learned Government Advocate taking notice for the respondent submitted that since the petitioner was not given an opportunity of personal hearing, after filing of objections, the impugned orders may be set aside and the matter may be remitted back to the 1st respondent for fresh consideration.

5.Having regard to the submissions made by the learned counsel on either side, since the petitioner was not given an opportunity of personal hearing to the petitioner after filing of objections, which is violative of principles of natural justice, the impugned orders are set aside on this ground alone. Accordingly, the impugned orders are set aside. The matters are remitted back to the 1st respondent for fresh consideration. The 1st respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner and also after considering the objections already filed by the petitioner, on merits and in accordance with law.

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

Sd/-

Assistant Registrar(CS VII)

//True copy//

Sub Assistant Registrar

va

To

1.The Commercial Tax Officer,
Amaindakarai Assessment Circle,
No.F-50, 1st Avenue, Anna Nagar East,
Chennai - 600 102.

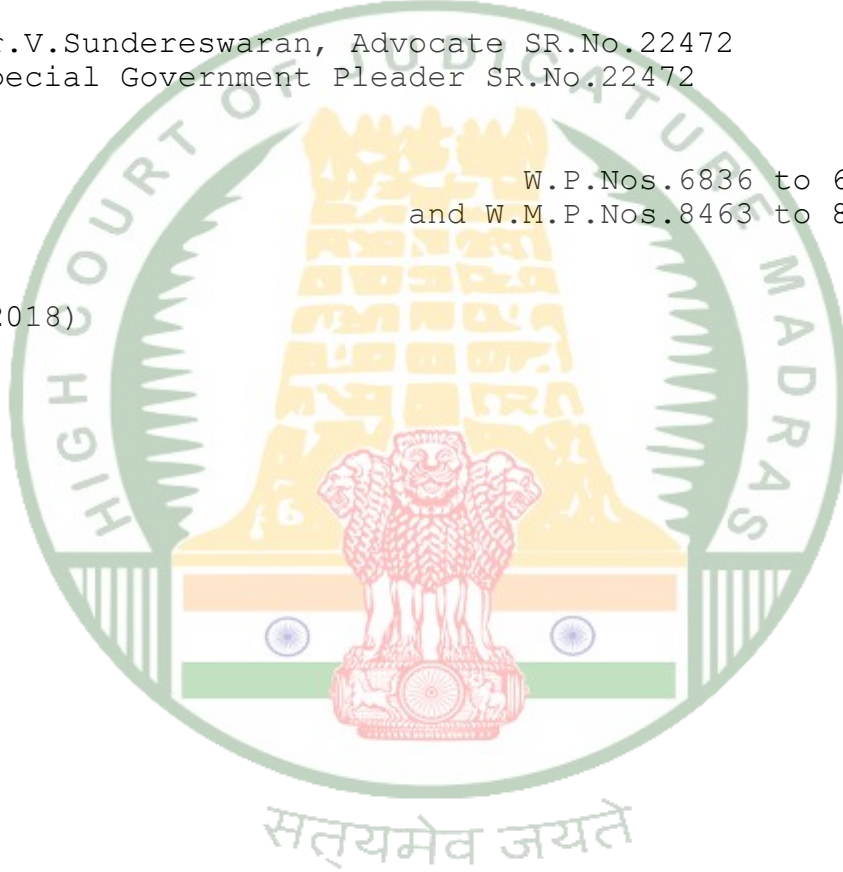
2.The Commercial Tax Officer,
Group-IV Enforcement (Central),
PAPJM Buildings, Greams Road,
Chennai - 600 006.

+1cc to Mr.V.Sundereswaran, Advocate SR.No.22472

+1cc to Special Government Pleader SR.No.22472

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LRS (CO)
GN(10/04/2018)



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