IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.696 to 701 of 2018
and
W.M.P.Nos.867 to 872 of 2018
697, 698, 699, 700, 701 of 2018

Tvl.S.V.K.Glass House,
Represented by its Partner,
R.Somasundaram,
No.105, Sankar Garden,
Srirangapalayam Road,
Vincent,
Salem - 636 007

...Petitioner in all the WPs

Vs.

The Assistant Commissioner(ST),
Salem Town North Assessment Circle,
Salem.

...Respondent in all the WPs

Prayer in all the Writ Petitions: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN.33342663185/2011-12 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017 respectively dated 05.09.2017 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.M.Hariharan
Additional Government Pleader (Taxes)

C O M M O N   O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader (Taxes) appearing on behalf of the respondent.

2. The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value

Added Tax, 2006 [hereinafter referred to as "the TNVAT Act"] and the Central Sales Tax Act [in short "the CST Act"], 1956, is aggrieved by the assessment order passed by the respondent dated 05.09.2017 under the provisions of the TNVAT Act for the assessment year 2011-12.

3.The short ground on which the impugned assessment order has been challenged on the ground of violation of principles of natural justice. I find that the respondent has completed the assessment exparte, because the petitioner did not file objections to the revision notice dated 29.05.2017. However, the objections have been filed on 13.07.2017 and received by the office of the respondent and an acknowledgment has been given in the letter delivery book. Therefore, the contention that no objections were filed is incorrect.

4.For the above reasons, the writ petitions are allowed and the impugned orders are set aside and the matter is remanded back to the respondent for fresh consideration, who shall consider the objections filed by the petitioner on 13.07.2017, after affording an opportunity of personal hearing and re-do the assessment on merits and in accordance with law. Consequently, connected miscellaneous petitions are closed. No Costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

kak/maya
To

The Assistant Commissioner(ST),
Salem Town North Assessment Circle,
Salem.

+1 cc to Special Govt Pleader taxes High Court,
Madras Chennai sr 7163
+1 cc to Mr.R.Senniappan Advocate sr 6398

W.P.Nos.696 to 701 of 2018

skv(co)
aa02/03/2018