IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.Nos.13943 to 13945 of 2018
&
W.M.P.Nos.16468 to 16470 of 2018

Kasa Anlagen India Private Limited
Represented by its Director
M.S.Balaji
18, SIDCO Industrial Estate
Thirumudivakkam
Chennai- 44 ... Petitioner in all WPs

Vs.

The State Tax Officer
Thirumudivakkam Assessment Circle
32 & 33 Sripuram 2nd Street
Thiruneermalai Main Road
Chennai- 44 ...Respondent in all WPs

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN 33820884329/2011-12, TIN 33820884329/2012-13 and TIN 33820884329/2013-14 dated 13.04.2018 and quash the same under Article 226 of the Constitution of India and direct the respondent to pass appropriate orders on the objections dated 20.02.2018 with opportunity of personal hearing.

For Petitioner : Mr.R.Kumar

For Respondents : Mr.M.Hariharan
Additional Government Pleader

C O M M O N O R D E R

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

2.The petitioner has challenged the impugned Assessment orders made under the provisions of the Tamil Nadu Value Added Tax Act for the Assessment years 2011-12, 2012-13 and 2013-14 only on the ground that the petitioner was not afforded an opportunity of personal hearing before completing the assessment, though the petitioner specifically sought for the same.

3.I have gone through the impugned Assessment orders. Several proposals have been dropped by the respondent by considering the objections filed by the petitioner. However, certain issues which were pointed out by petitioner in their objections were not taken note of.

4.The learned Additional Government Pleader appearing for the respondent submitted that the respondent is inclined to consider the points raised by the petitioner, provided the petitioner files a petition for rectification.

5.Accordingly, the writ petitions are disposed of by directing the petitioner to file a petition for rectification insofar as issues which, according to them, were not properly or incorrectly considered. If such petition is filed, the respondent is directed to consider the same within a period of one week from the date of receipt of such petition and shall afford an opportunity of personal hearing to the petitioner and consider those aspects, which are pointed out by the petitioner and take a decision within two weeks from the date of personal hearing. Till then, no coercive action shall be instated against the petitioner. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

The State Tax Officer
Thirumudivakkam Assessment Circle
32 & 33 Sripuram 2nd Street
Thiruneermalai Main Road
Chennai- 44

+1 CC to Mr.R. Kumar, Advocate sr 36920.
+1 CC to Spl. Govt. Pleader(T)Sr 37663.

W.P.Nos.13943 to 13945 of 2018 &
W.M.P.Nos.16468 to 16470 of 2018

SP(25/06/2018)