

In the High Court of Judicature at Madras

Dated : 28.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.15823 to 15825 of 2018  
& WMP.Nos.18817 to 18819 of 2018

Tvl.Aravind Ceramics Private  
Limited, rep.by its Managing  
Director Mr.R.Kumar ...Petitioner

Vs

The Assistant Commissioner (ST),  
Ayyappanthangal Assessment  
Circle, No.5/44, Thiruvalluvar  
Salai, Ramapuram, Chennai-89. ...Respondent

PETITIONS under Article 226 of The Constitution of India  
praying for the issuance of Writs of Certiorari to call for the  
records of the respondent's assessment proceedings respectively  
in TIN: 33761392157/2014-15, TIN: 33761392157/2015-16 and  
33761392157/2013-14, all dated 07.5.2018 and quash the same as  
illegal.

For Petitioner : Mr.M.Desingu  
For Respondent : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts  
notice for the respondent. Heard both. By consent, the writ  
petitions are taken up for joint disposal.

2. Though the petitioner has an effective alternate remedy  
of appeal against the impugned orders, the petitioner has chosen  
to move this Court by way of these writ petitions contesting  
merits of the assessments as well as on the ground that there is  
a violation of the principles of natural justice. Considering  
the factual matrix involved in the matter, this Court is not  
inclined to examine the merits of the case and more so, when the  
Government Advocate points out that customs duty should be  
included in the turnover reportable under the provisions of the

Tamil Nadu Value Added Tax Act, 2006. She further submits that there are several judgments to that effect.

3. However, this Court does not propose to go into that aspect, but is inclined to grant relief in favour of the petitioner only on the ground that an opportunity of personal hearing was not granted to the petitioner. For this reason alone, this Court does not propose to set aside the impugned orders.

4. For the above reasons, the writ petitions are disposed of with a direction to the petitioner to treat the impugned proceedings as show cause notices, file their additional reply and appear before the respondent in person along with all records within one week from the date of receipt of a copy of this order. If the petitioner complies with the above direction, then the respondent shall afford an opportunity of personal hearing and pass orders on merits and in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-

Assistant Registrar (CS VII)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST),  
Ayyappanthangal Assessment Circle,  
No.5/44, Thiruvalluvar Salai, Ramapuram, Chennai-89.

+3cc to Mr.M.Desingu, Advocate, S.R.No.42030

+1cc to the Special Government Pleader, S.R.No.41177

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GSP (05/07/2018)

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