IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.07.2018

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition Nos.17907 to 17909 of 2018
and
W.M.P.Nos.21204 to 21206 of 2018

Sri.Vadivudalamman Steel Company
Represented by its Partner
Pramod Singh
3/1, Manali Express High Road
T.K.P.Nagar
Thiruvottiyur
Chennai - 91 ... Petitioner in all WPs.

Vs.

The Assistant Commissioner (ST)
Manali Assessment Circle
5/79, 5th Main Road
K.K.D.Nagar, Kodungaiyur
Chennai - 118 ...Respondent in all WPs.

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the respondent in TIN 33411086363/2013-14 TIN33411086363/2014-15 & TIN 33411086363/2015-16 dated 04.05.2018 and quash the same under Article 226 of the Constitution of India and direct the respondent to pass appropriate orders on the objections dated 03.03.2018 and 03.04.2018 with opportunity of personal hearing.

For Petitioner : Mr.R.Kumar
For Respondent : Mr.M.Hariharan
Additional Government Pleader

ORDER

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

2. The petitioner is aggrieved by the impugned Assessment Orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the Assessment years 2013-14 to 2015-16. The first issue, which has been raised by the petitioner in this writ petition, is that no opportunity of personal hearing was granted to clarify the factual position.

3. The learned Government Advocate was directed to get instruction on that aspect. The respondent has furnished written instructions. It is admitted in the written instructions that personal hearing with the dealer was held on 21.03.2018 and they were requested to produce documents in support of their claim in the letter dated 21.03.2018 giving them 15 days time from. From the material papers placed before this Court, it is seen that by letter dated 03.04.2018, the petitioner has furnished documents. The respondent in the written instruction has admitted that the documents were received from the dealer for verification on 06.04.2018. Therefore, the respondent should have afforded an opportunity of personal hearing on receipt of the documents, especially when she called for the documents and granted 15 days time.

4. Thus for the above reasons, this Court is of the view that the impugned assessment orders suffer from violation of principles of natural justice.

5. In the light of the above, these writ petitions are allowed and the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to afford an opportunity of personal hearing to the petitioner and consider the documents produced by them. After verifying the documents produced by the petitioner thoroughly, the respondent is directed to pass a reasoned order on merits and in accordance with law. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

// True Copy//

Sub Assistant Registrar

gpa
To

The Assistant Commissioner (ST)
Manali Assessment Circle
5/79, 5th Main Road
K.K.D.Nagar, Kodungaiyur
Chennai – 118

+1cc to Mr.R.KUMAR, Advocate SR.No.49452

+1cc to Special Government Pleader (Taxes) SR.No.50068

Writ Petition Nos.17907 to 17909 of 2018 &
W.M.P.Nos.21204 to 21206 of 2018

CNR(CO)
SMI/14.08.2018

24 .07.2018