In the High Court of Judicature at Madras

Dated : 25.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.18795 & 18796 of 2018
& WMP.Nos.22141 & 22142 of 2018

Shri Dhanalakshmi Irons, rep.
By its Proprietor V.Tamilselvan ...Petitioner

Vs

The State Tax Officer, Washermenpet
Assessment Circle, No.20, Kummalamman
Koil Street, Tondiarpet, Chennai-81. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the records of the respondent in TIN 33211220721/2012-13 dated 21.5.2018 and TIN 33211220721/2014-15 dated 14.5.2018, quash the same under Article 226 of the constitution of India and direct the respondent to pass appropriate orders on the objections dated 14.5.2018 with opportunity of personal hearing.

For Petitioner : Mr.R.Kumar
For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has challenged the assessment orders respectively dated 21.5.2018 and 14.5.2018 passed by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the assessment years 2012-13 and 2014-15.

3. On a reading of the impugned orders, it is evidently clear that there is a total non application of mind on the part of the respondent. While accepting that the dealer, in response to the revision notices dated 05.9.2017, produced documents, the respondent stated that the documents were not satisfactory and accordingly confirmed the proposal in the revision notices. There is no finding recorded by the respondent as to why the documents produced by the petitioner were not satisfactory. Furthermore, after production of the documents, an opportunity

of personal hearing was not afforded to the petitioner. Thus, the impugned orders are not only vitiated on the ground of non application of mind, but also on the ground of violation of the principles of natural justice.

4. Accordingly, the writ petitions are allowed, the impugned orders are set aside and the matters are remanded to the respondent for a fresh consideration. The respondent shall afford an opportunity of personal hearing to the petitioner in detail and redo the assessments in accordance with law by passing a speaking order. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To
The State Tax Officer, Washermenpet Assessment Circle, No.20, Kummalamman Koil Street, Tondiarpet, Chennai-81.

RS

+1cc to Mr.R.Kumar Advocate Sr.NO.49813
+1cc to Government Pleader Sr.No.50071

sm:9.8.2018

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