In the High Court of Judicature at Madras

Dated : 25.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.18808 & 18809 of 2018
& WMP.Nos.22170 & 22171 of 2018

M/s.Chennai Steel Company,
rep.By the Proprietor ...Petitioner

Vs

The State Tax Officer (FAC),
Vandavasi Assessment Circle,
Vandavasi, Tiruvannamalai District. ...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, quash the proceedings in TIN 33924602575/2011-12 and TIN 33924602575/2014-15, both dated 15.3.2018 as illegal and against principles of natural justice and direct the respondent to pass fresh orders after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromani
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, which is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has filed these writ petitions challenging the assessment orders for the years 2011-12 and 2014-15.

3. Though the challenge is to the assessment orders, the learned counsel for the petitioner would submit that the petitioner would be satisfied if the petitions under Section 84 of the said Act dated 08.5.2018, received by the office of the respondent on the very same date, are disposed of by the respondent on merits and in accordance with law.

4. In the light of the above, without going into the merits of the contentions raised by the petitioner, the writ petitions are disposed of by directing the respondent to consider the

petitions dated 08.5.2018 on merits, afford an opportunity of personal hearing and pass a speaking order in accordance with law within a period of three weeks from the date of receipt of a copy of this order. Till then, no coercive action shall be initiated against the petitioner. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

RS

To
The State Tax Officer (FAC),
Vandavasi Assessment Circle,
Vandavasi,Tiruvannamalai District.

+1cc to Mr.C.BAKTHA SIROMONI, Advocate, S.R.No.
+1cc to the spl. Government Pleader, S.R.No. 50072

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KAN(CO)
TR(11/08/2018)