In the High Court of Judicature at Madras

Dated : 03.8.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.19929 to 19934 of 2018 &
WMP.Nos.23370 to 23375 of 2018

M/s.Nubiya International,
rep. By the Proprietor ...Petitioner in all the WPS

Vs

The Assistant Commissioner (CT),
Ambur Assessment Circle, Ambur.
635802. ...Respondent in all the WPS

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 assessment proceedings in TIN No.33604263930/ 2011-12, TIN No.33604263930/2012-13, TIN No.33604263930/2013-14, TIN No.33604263930/2014-15, TIN No.33604263930/2015-16 and TIN No. 33604263930/2016-17, all dated 31.5.2018 and direct the respondent to pass fresh orders by providing an opportunity of personal hearing.

For Petitioner : Mr.R.Prabhakaran
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 is aggrieved by the assessment orders dated 31.5.2018 not in their entirety, but in so far as the issues where the petitioner's objections have been rejected nor considered in an effective manner.

3. On a reading of the impugned assessment orders, it is seen that wherever the petitioner contested the aspect of equal addition, the Assessing Officer, after taking note of the facts, dropped the equal addition. However, with regard to other issues, the Assessing Officer pointed out that the petitioner did not produce any documents and with regard to wastage, the Assessing Officer arrived at 2%.

4. The error, which has been committed by the respondent, is not affording an opportunity of personal hearing, which has been held to be mandatory in the light of the decision of the Hon'ble Division Bench of this Court in the case of SRC Projects Private Limited Vs. Commissioner of Commercial Taxes, Chennai [(2010) 33 VST 333]. Considering the said submissions, this Court is inclined to grant one opportunity to the petitioner to go before the Assessing Officer.

5. Accordingly, the writ petitions are disposed of by directing the petitioner to treat the impugned proceedings as show cause notices and submit their further explanation along with documents within a period of 15 days from the date of receipt of a copy of this order. On receipt of further explanation and documents, the respondent is directed to afford an opportunity of personal hearing, consider the explanation and the documents and pass a speaking order on merits and in accordance with law. Till then, no coercive action shall be initiated against the petitioner. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS vii)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Ambur Assessment Circle,
Ambur. 635802.

+1 cc to the Special Government Pleader SR.NO. 53640

+1 cc to m/s.BAKTHASIROMONO Advocate SR.NO. 54344

WP.Nos.19929 to 19934 of 2018&
WMP.Nos.23370 to 23375 of 2018

RSI(co)
ASK(05/09/2018)