In the High Court of Judicature at Madras

Dated : 29.06.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.29320 to 29323 of 2013
&
M.P.Nos.1 to 1 of 2013

M/s.Sabari Auto Service
Opp. TVs Foundry Division
Arakonam Road
Sholinghur
Vellore District .. Petitioner in all WP's

Vs

Assistant Commissioner (CT) (FAC)
Ranipet (SIPCOT) Assessment Circle
Ranipet
Vellore District .. Respondents in all WP's

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorari calling for the records of the respondent and quash the assessment proceedings in TIN No.33874361412/2009-10, TIN No.33874361412/2010-11, TIN No.33874361412/2011-12 and TIN No.33874361412/2012-13 dated 18.09.2013 and direct the respondent to pass fresh orders after considering the representation dated 15.10.2013 and providing an opportunity of personal hearing.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Ms.G.Dhanamadhri
Government Advocate (Taxes)

COMMON ORDER

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate (Taxes) appearing for the respondent.

2. The petitioner is before this court challenging the Assessment Orders under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the Assessment Years 2009-10, 2010-11, 2011-12 and 2012-13. The respondent has completed the

assessment on the ground that the petitioner has not filed objections. However, postal Department record shows that the objections were received in the office of the respondent on 17.09.2013 and on 18.09.2013, on which date the impunged order has been passed. Thus, it appears that petitioner's reply was not placed before the Assessing Officer.

3.In the light of the above, this Court is of the view that assessment should be redone after affording an opportunity of personal hearing to the petitioner, which is mandatory since the assessment is sought to be revised under Section 22(4) of the Act.

4.In the result, the writ petitions are allowed and the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration. The respondent shall fix a date for personal hearing and consider the petitioner's reply and other document which the petitioner produce and redo the assessment in accordance with law. While considering the petitioner's case, necessary enquiry shall also be conducted since the petitioner's case is that they have not sold any motorcycle and they are not the authorized dealer of Bajaj Motorcycle, but they are only a service station and while registering the vehicle, certain forms are filed before the Regional Transport Office, in which the authorized dealer has to sign and in the instant case, the authorized dealer is in Vellore by name M/s.VDS Sayar, Vellore. This aspect has to be verified by the respondent in an effective manner. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

gpa
To
The Assistant Commissioner (CT) (FAC)
Ranipet (SIPCOT) Assessment Circle
Ranipet, Vellore District

+1cc to the Government Pleader, S.R.No. 42443

WP.Nos.29320 to 29323 of 2013 &
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TR(11/07/2018)