IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.32069 to 32072, 32076 & 32078 of 2018

M.Kumaresan ..Petitioner (in all W.Ps)

Vs

1. The Commercial Tax Officer,
   [Enforcement], Rasipuram,
   Salem District.

2. The State Tax Officer,
   Omalur Assessment Circle,
   Salem District ..Respondents (in all W.Ps)

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the second respondent to consider the petitioner's letter dated 03.10.2018 and grant personal hearing so as to enable the petitioner to produce books of accounts and complete the assessment process for the assessment years 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016 and 2016-2017 respectively under TNVAT Act, 2006 without the influence of the second respondent Enforcement Wing Officials.

For Petitioner : Mr.S.Rajasekar (in all Wps)

For Respondents: Mr.M.Hariharan Additional Government Pleader (in all WPs)

C O M M O N   O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondents. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. In all these writ petitions, the petitioner, who is one and the same, is seeking for a direction to the Assessing Officer to consider the petitioner's letter dated 03.10.2018 and grant personal hearing so as to enable him to produce the books of accounts and complete the assessment process for the respective assessment years without getting influenced by the report of the Enforcement Wing Officials.

3. Mr.S.Rajasekar, learned counsel for the petitioner submitted that the petitioner is having an apprehension that the Assessing Officer will complete the assessment without giving the petitioner an opportunity of personal hearing and also only by going through the report filed by the Enforcement Wing Officials. Therefore, he contended that unless the petitioner is given personal hearing, before completing the assessment process, the second respondent- Assessing Officer will not be in a position to ascertain the actual state of affairs. Thus, the learned counsel contended that the petitioner sent a communication on 03.10.2018 seeking for personal hearing and such request was not considered by the Assessing Officer so far.

4. On the other hand, the learned Additional Government Pleader submitted that the apprehension of the petitioner is wholly baseless and without any supportive materials. He further submitted that the Assessing Officer will complete the assessment only after giving personal hearing to the petitioner and going through the materials placed before him. He further contended that the petitioner can produce all the documents before the Assessing Officer at the time of personal hearing.

5. Heard both sides.

6. The only apprehension expressed by the petitioner before this Court is that the Assessing Officer is going to complete the assessment process and pass the assessment order in respect of each assessment year, without affording an opportunity of personal hearing to the petitioner and perusing the material documents including the books of accounts available with the petitioner. As it is contended by the learned Additional Government Pleader, that such apprehension is baseless and that the Assessing Officer will provide an opportunity of personal hearing to the petitioner, these writ petitions are disposed of by directing the second respondent to afford an opportunity of personal hearing to the petitioner before completing the assessment. Such opportunity shall be given to the petitioner

within a period of two weeks from the date of receipt of a copy of this order. It is open to the petitioner to produce all the material documents including the books of accounts before the Assessing Officer at the time of personal hearing. Thereafter, the Assessing Officer shall pass orders of assessment for each assessment year on its own merits and in accordance with law within a period of six weeks, thereafter. No costs.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Commercial Tax Officer,
   [Enforcement], Rasipuram,
   Salem District.

2. The State Tax Officer,
   Omalur Assessment Circle,
   Salem District

+6cc to M/s.R.Hemalatha, Advocate sr.nos.83332 to 83337
+1cc to Special Government Pleader(Taxes) Sr.no.83685

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