IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.02.2019

CORAM

THE HON'BLE Dr. JUSTICE ANITA SUMANTH

WP. Nos.3885, 3887 & 3888 of 2019
and
WMP. Nos.4306, 4307 & 4308 of 2019

M/s.V.Farooque Ahmed & Co.,
Rep by its Authorised Signatory,
No.51/23A Dada Street,
Pernambut -635 810,
Vellore District. ....Petitioner in all Wps

--Vs--

Commercial Tax Officer (Main),
Gudiyatham (West) Assessment Circle,
Vellore District. ...Respondent in all WPs

PRAYER in WPs: Writ Petitions filed under Article 226 of the Constitution of India praying for a writ of Certiorarified Mandamus to call for the records of the respondent and quash the assessment proceedings in TIN 33734340925/2010-11, 2011-12, 2012-13 dated 13.10.2016 which was issued on 01.02.2019 and direct the respondent to pass fresh orders after following the various directions and guidelines given by the Madras High Court relating to WEB SITE mismatch issues after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni in all Wps

Respondent : Ms.G.Dhanamadhri, Government Advocate (Taxes) in all WPs

O R D E R

The Writ petitioner challenges an orders of assessment under the provisions of the Goods and Services Tax Act (in short 'Act') for the periods 2010-11, 2011-12 and 2012-13.

2. One of the main grounds agitated by Mr.C.Bakthasiromoni, learned counsel for the petitioner is that neither notices prior to the finalization of the assessment nor the impugned orders of assessments itself were served upon the petitioner which is in gross violation of the principles of natural justice. He would point out that the petitioner had obtained a certified copy of the assessment order upon an application made by it.

3. Ms.Dhanamadhri, learned Government Advocate (Taxes) appearing for the respondent fairly admits, upon receipt of instructions from the Assessing Officer who is present in Court, that notice dated 08.09.2016 which is a show cause notice proposing to reverse the petitioner's claim of Input Tax Credit has not been served upon it.

4. In the aforesaid circumstances, the impugned orders of assessment dated 01.02.2019 are set aside. The respondent will issue a showcause notice afresh and decide the assessment denovo after affording sufficient opportunity including personal hearing to the petitioner. The said exercise shall be completed within a period twelve (12) weeks from the date of receipt of a copy of this order.

5. These Writ Petitions are disposed of in the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

rkp
To

Commercial Tax Officer (Main),
Gudiyatham (West) Assessment Circle,
Vellore District.

+1cc to Mr.Baktha Siromani, Advocate Sr.14999
+1cc to the Special Government Pleader Sr.15695

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srg 18/03/2019