1IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 16.09.2019
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P. Nos.7449 to 7451 of 2013
and
M.P. Nos.1, 1 and 1 of 2013

M/s.R.K.K.R. Steels Limited,
Rep. by its Director: Joseph,
No.803-C/403-A, T.H. Road,
Thiruvottiyur, Chennai 600 019.
...Petitioner in all W.Ps

Vs

The Assistant Commissioner (CT)
Thiruvottiyur Assessment Circle,
39, North Mada Street,
Chennai - 600 019.
... Respondent in all W.Ps

Prayer in all WPs: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, to call for the records relating to the impugned order passed by the respondent in TIN/33301101119/2006-07, 2007-08, 2008-09 dated 31.01.2013 and quash the same as arbitrary, opposed to the provisions of TNVAT Act.

For Petitioner : Mr.M.A.Mudimannan for
Mr.K.Jayachandran in all WPs.

For Respondents : Mr.M.Hariharan,
Government Advocate in all WPs.

C O M M O N O R D E R

These Writ Petitions relate to the periods 2006-07, 2007-08 and 2008-09 and challenge orders of assessment dated 31.01.2013, passed in terms of the provisions of Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2. Though three issues on merits, viz., reversal of Input Tax Credit (ITC) on burning loss, reversal of sales made to SEZ/100% Export Oriented Units and reversal of Input Tax Credit (ITC) on materials used in civil construction of SEZ Units,

arise, learned counsel for the petitioner pursues seriously the ground of violation of principles of natural justice. He states that pursuant to pre-assessment notices dated 19.12.2012, 09.04.2010 and 13.12.2012, written objections 07.01.2013, 12.05.2010 and 27.12.2012 respectively were filed by the petitioner, specifically seeking a personal hearing to explain its stand. However, no opportunity of personal hearing has been granted. This is correct. Though a counter has been filed, this fact is not denied.

3. A perusal of the impugned order of assessment also supports this ground. Thus, the ground relating to violation of principles of natural justice is accepted and the impugned assessments are set aside.

4. The petitioner will appear before the Assessing Authority on 27.09.2019 at 10.30 a.m. and no further notice need be issued in this regard. After hearing the petitioner and considering any/all evidences that may be filed, the Assessing Authority will pass orders of assessment bearing in mind the decisions of this Court in the cases of Interfit Techno Products Ltd., Vs. Principal Secretary/ Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai and another [(2015) 81 VST 389 (Mad)], IJM Concrete Products Pvt. Ltd., Vs. The Assistant Commissioner (CT) Ponnamallee Assessment Circle, Varadjarajapuram - 600 123 in W.P. Nos.24913 o 24917 of 2015 dated 28.06.2016 and Tulsyan Nec Limited Vs. The Assistant Commissioner (CT) [MANU/TN/0030/2015], within a period of four (4) weeks from date of conclusion of personal hearing.

5. The writ petitions are disposed of in the aforesaid terms. Connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT)
Thiruvottiyur Assessment Circle,
39, North Mada Street,
Chennai - 600 019.

+1cc to Mr.K.Jayachandran, Advocate sr.79408
+1cc to Special Government Pleader (Taxes) sr.79851

W.P. Nos.7449 to 7451 of 2013
and
M.P. Nos.1, 1 and 1 of 2013

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