BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 15.07.2019
CORAM

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH**

W.P(MD)Nos.1429 to 1431 of 2014
and
M.P(MD)Nos.1 to 1 of 2014

M/s.Sri Krishna Paper and Print,
Rep. by its Proprietor S.Dharmarajan,
88/8, East Avani Moola Street,
Madurai - 1. ... Petitioner in all W.Ps'

Vs.

The Commercial Tax Officer,
Tamil Sangam Salai Assessment Circle,
Madurai. ... Respondent in all W.Ps'

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, to call for the records in TIN.Nos.33884901745/2010-11, 33884901745/2011-12 and 33884901745/2012-13 respectively dated 20.12.2013 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass a assessment order afresh considering the reply dated 20.12.2013 given by the petitioner after affording opportunity of personal hearing to the petitioner.

For Petitioner (in all W.Ps') : Mr.S.Karunakar

For Respondents (in all W.Ps') : Mrs.J.Padmavathy Devi, Special Government Pleader.

**COMMON ORDER**

The Writ Petitioner challenges three orders of assessment (Assessment Years-2010-11, 2011-12 and 2012-13) all dated 20.12.2013 passed by the respondent in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2.Mr.S.Karunakar, learned counsel for the petitioner points out that there is a gross violation of the principles of natural justice in framing of the assessments.

3.Heard Mr.S.Karunakar, learned counsel for the petitioner and Mrs.J.Padmavathy Devi, learned Special Government Pleader for the respondents.

4.Counters have been filed in these matters denying the allegation that there is a violation of principles of natural justice. However, the facts itself indicate otherwise. Pre-assessment notices dated 05.12.2013 have been issued to the petitioner calling for objection to be filed within 15 days from date of receipt thereof.

5.The petitioner has replied to the same vide reply dated 20.12.2013, received by the Assessing Authority on 21.12.2013. The petitioner states therein that its Accountant had passed away recently and seeks 30 days time for collection of relevant details for submission to the Authority. However, the impugned orders dated 20.12.2013 have come to be passed in the meanwhile and even prior to receipt of the objections. Admittedly, thus, there has been no opportunity of personal hearing that has been extended to the petitioner.

6.Principles of natural justice demand that an opportunity of personal hearing be extended to the assessee prior to completion of proceedings for assessment. In the light of the aforesaid discussion, the impugned orders are set aside.

7.The petitioner will appear before the Assessing Authority on 31.07.2019 at 10.30 a.m. No further notice is necessary, as this order has been communicated to the parties in open Court. After hearing the petitioner and considering all materials that may be placed for consideration by it before the Assessing Officer, orders shall be passed *de novo*, by the Officer, within a period of four weeks from date of conclusion of personal hearing.

8.These Writ Petitions are allowed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar(CS)

To

The Commercial Tax Officer,Tamil Sangam Salai Assessment Circle, Madurai.

+1cc to Mr.S.KARUNAKAR,Advocate, SR.No.75504

+1cc to the Spl.Govt.Pleader Sr.No.75432

ps

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