BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 30.07.2019
CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)Nos.13487 to 13489 of 2015
and
M.P(MD)Nos.1, 1 & 1 of 2015

M/s.Wood India Naturals,
Rep. by its Proprietor I.Hari Padmanabhan,
No.36/2, Kamarajar Salai,
Tuticorin. ... Petitioner in all W.Ps'

Vs.

The Commercial Tax Officer (Main),
Tuticorin III Circle,
Tuticorin. ... 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 Certiorari, calling for the records of the respondent in TIN Nos.33095922377/2011-12, 33095922377/2012-13 and 33095922377/2013-14 and quash the proceedings dated 18.05.2015 as unlawful, against the principles of the natural justice and contrary to the provisions of the Act.

For Petitioner (in all W.Ps') : Mr.R.D.Ganesan
For Respondent (in all W.Ps') : Mr.A.Thiyagarajan, Government Advocate.

COMMON ORDER

Orders of assessment dated 18.05.2015 for the periods 2011-12, 2012-13 and 2013-14 are impugned before me. These orders have been passed in terms of the provisions of Section 27 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') and the short point agitated by learned counsel for the petitioner is that no notice has been issued prior to framing of the aforesaid assessments.

2.A counter-affidavit is filed to the effect that the petitioner has been given sufficient time to file objections, but there was no compliance.

3.Records were called for. A perusal of the records reveal that notice dated 27.03.2015 is on file and there is a signature and an endorsement of receipt at the last page of the objections along with the date, 13.04.2015. Certain other words are written, though not legible. The learned Government Advocate is also unable to explain as to who exactly has received the same and upon whom notice has been served and in these circumstances, I have no option but to set aside the impugned orders of assessment on the ground that the same have been passed in violation of the principles of natural justice and that the opportunity afforded to the petitioner is insufficient.

4.In the light of the aforesaid, the impugned orders are set aside and the Writ Petitions are allowed. However, bearing in mind the position that the assessments relate to the periods 2011-12, 2012-13 and 2013-14, the respondent is directed to issue notice forthwith to the petitioner, in any event, within a period of three weeks from today. The notice will call upon the petitioner to file objections and after receipt of objections and hearing the petitioner in person, orders shall be passed by the respondent *de novo*, on merits and in accordance with law within a period of four weeks from date of conclusion of personal hearing. The entire exercise shall be completed within a period of twelve weeks from today. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (AD-II)

// True Copy //

Sub Assistant Registrar(CS)

To

The Commercial Tax Officer (Main),
Tuticorin III Circle,
Tuticorin.

+1 CC to Mr.R.D.GANESAN, Advocate (SR-78785[F] dated 31/07/2019)
+1 CC to MR.R.D.GANESAN, Advocate (SR-78786[F] dated 31/07/2019)
+1 CC to SPL GP (SR-78877[F] dated 31/07/2019)

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PS
MK (23.09.2019) 2P 5C