BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 03.10.2019
CORAM:
THE HONOURABLE MR.JUSTICE M.GOVINDARAJ
W.P(MD)Nos.21140, 21141, 21143 and 21144 of 2019

M/s.Sri Meenakshi Ceramics
rep.by its Proprietor P.Jeyaprakash
52, P.T.Rajan 5th street,
Narimedu,
Madurai – 20,
Madurai District. ... Petitioner in all the W.Ps.

Vs.

The Deputy Commercial Tax Officer,
Commercial Taxes Department,
Chokkikulam Assessment Circle,
Madurai,
Madurai District. ... Respondent in all the 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 calling for the records pertaining to the impugned orders passed by the respondent in TIN No.33885004177/2014-15 dated 30.06.2016; 33885004177/2011-12, 33885004177/2012-13 and 33885004177/2013-14 respectively dated 15.10.2015 and quash the same and direct the respondent to afford an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.K.S.Prakash
For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader
in all the writ petitions.

COMMON ORDER

Challenging the impugned assessment orders, these writ petitions have been filed.

2.By consent, the writ petitions are taken up for final disposal at the stage of admission.

3.The petitioner is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006. He was dealing with the business of ceramic tiles, vertified tiles and other kinds of tiles and he closed his business in the year 2015 and made online cancellation also. He submitted his taxable turn over for the assessment years 2014-2015, 2011-2012, 2012-2013 and 2013-2014 within the stipulated time limit. Thereafter, an inspection was conducted by the Enforcement Wing on 13.01.2015. Pursuant to the report of the Enforcement Wing, the Assessing Authority revised the assessment, not only for the year 2014-2015, but also for the years 2011-2012, 2012-2013 and 2013-2014, without notice to the petitioner.

4.As per Section 22(4) of TNVAT Act, 2006, personal hearing is a mandatory requirement. Admittedly, without any notice, in order to comply with the directions of the higher officials, the Assessing Authority has revised the assessments and passed orders without issuing notice and without affording opportunity to the petitioner. On the face of it, the impugned orders are violative of principles of natural justice and contrary to Sections 22(4) and 27(4) of TNVAT Act, 2006.

5.At this juncture, the learned counsel appearing for the petitioner would submit that in so far as WP(MD)No.21140 of 2019 challenging the assessment year 2014-2015 is concerned, the petitioner was given an opportunity and after hearing him, the assessment order came to be passed.

6.In view of the above, WP(MD)Nos.21141, 21143 and 21144 of 2019 are allowed and the impugned assessment orders passed by the respondent in TIN Nos.33885004177/2011-12, 33885004177/2012-13 and 33885004177/2013-14 dated 15.10.2015 are quashed and the respondent is directed to pass orders afresh, after affording an opportunity of hearing to the petitioner. No costs.

7.In so far as the writ petition in WP(MD)No.21140 of 2019 is concerned, after hearing the petitioner, the assessment order came to be passed. Therefore, it is open to the petitioner to file an appeal before the authority concerned, within a period of two weeks from the date of receipt of a copy of this order. This writ petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar(CS)

To
The Deputy Commercial Tax Officer,
Commercial Taxes Department,
Chokkikulam Assessment Circle,
Madurai,
Madurai District.

+4 CC to Mr.K.S.PRAKASH, Advocate (SR-91264[F] dated 04/10/2019)
+1 CC to Spl.GP SR-91637, 91344

W.P(MD)Nos.21140, 21141, 21143 and 21144 of 2019
03.10.2019

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