



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.07.2019

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THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P. (MD)Nos.17679 to 17682 of 2015

and

M.P. (MD)No.1, 1, 1 and 1 of 2015

M/s.Bharat Pipe Industries,
Represented by its Proprietor Dharmar,
No.2801-1A, K K Patti Road,
Cumbum, Theni District.

... Petitioner in all petitions

-Vs-

The Commercial Tax Officer,
Uthamapalayam.

... Respondent in all petitions

COMMON PRAYER: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN 33215101594/2009-10, TIN 33215101594/2010-11, 33215101594/2012-13 and TIN 33215101594/2013-14 dated 30.04.2015 and 21.05.2015, respectively and quash the same as illegal and direct the respondent to pass order afresh properly issuing a notice to the petitioner and also affording opportunity of being heard.

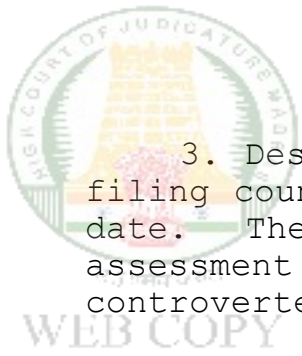
For Petitioner : Mr.S.Karunakar

For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader

COMMON ORDER

The petitioner assails orders of assessment passed in terms of the Tamil Nadu Value Added Tax Act, 2006, (in short 'Act') relating to the period 2009-10, 2010-11, 2012-13 and 2013-14 dated 30.04.2015 and 21.05.2015.

2. The sole ground, on which these writ petitions are filed, is that no notices have been issued to the petitioner prior to finalisation of assessments. The impugned orders of assessment, on the contrary, would state that there was no response received from the petitioner to the pre-assessment notices dated 10.02.2015. However, the petitioner has in affidavit stated unequivocally that no pre-assessment notices have been received by him.



3. Despite several opportunities including last opportunity for filing counter having been extended, no counter has been filed till date. The averments in the affidavit to the effect that no pre-assessment notices have been received by the petitioner, thus stands controverted.

4. In the light of the aforesaid, impugned orders are vitiated by non-adherence to principles of natural justice and are quashed and these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (P&A)

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Sub Assistant Registrar(CS)

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To

The Commercial Tax Officer, Uthamapalayam.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-77319[F] dated 24/07/2019)

+1 CC to M/s.SPL GP (SR-77294[F] dated 24/07/2019)

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