BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.08.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)Nos.6850, 6851 & 6852 of 2015
and
M.P(MD)Nos.1, 1 & 1 of 2015

AVM Trading Corporation,
Rep. by its Propreitrix A.Vanaja,
No.39, Ganapathy Nagar,
Thanjavur. ... Petitioner in all W.Ps'

Vs.

The Assistant Commissioner (CT),
Thanjavur - II Assessment Circle,
Thanjavur. ... 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 entire records of the respondent in Tin Nos.33323821376/2007-08, 2008-09 and 2009-10 dated 27.02.2015 and quash the order passed therein and direct the respondent to redo the assessment by considering the objections and relevant documents filed by the petitioner and to grant a personal hearing to the petitioner.

For Petitioner (in all W.Ps')	:	Mr.M.Muthugeethayan
For Respondents (in all W.Ps')	:	Mr.R.Murugan, Additional Government Pleader.

COMMON ORDER

The petitioner assails orders of assessment for the period 2007-08, 2008-09 and 2009-10, all dated 27.02.2015 passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2.The orders of assessment indicate complete lack of application of mind insofar as all the orders, which are a replication of each other do not contain a single reason in support of the conclusions therein.

3.To a pre-assessment notice dated 02.11.2009, the assessee had filed objections dated 22.01.2010. The orders of assessment extract the findings of the Audit Officer as well as the objections filed by the assessee to the audit proposals. However, there is no reference to the objections filed by the dealer before the Assessing Authority though the pre-assessment proposals have been confirmed by the officer stating simply that the objections have been examined carefully. There is no reasoning adduced as to why the Assessing Authority is inclined to reject the objections and the order is wholly non-speaking.

4.In these circumstances, I have no option but to set aside the orders of assessment. The petitioner will appear before the Assessing Authority on 20.08.2019 at 10.30 a.m., without expecting any further notice in this regard. After hearing the petitioner and considering objections dated 22.01.2010 in detail, orders of assessment shall be passed *de novo* within a period of four weeks thereafter.

5.These Writ Petitions are disposed of in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CO)

// True Copy //

Sub Assistant Registrar(CS)

ps

To

The Assistant Commissioner (CT),
Thanjavur - II Assessment Circle,
Thanjavur.

+3CC TO MR.M.MUTHUGEETHAYAN, Advocate Sr. No.80816, 80817 & 80818
+1CC TO THE SPECIAL GOVERNMENT PLEADER SR.No. 81237

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DB(CO)
TR (22.08.2019) 2P 6C