



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.11.2019

CORAM:

THE HONOURABLE MR.JUSTICE M. GOVINDARAJ

W.P.(MD).Nos.10446 to 10452 of 2017

and W.M.P.(MD).Nos.7975 to 7981 of 2017

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M/s.Maris Spinners Ltd., Unit-II
Rep. by its General Manager Mr.R.S.Ganapathi,
Kulithalai Road, Sevalur,
Manapparai,
Trichy District.

.. Petitioner in all Writ Petitions

Vs.

The Assistant Commissioner (CT)
Woraiyur Assessment Circle,
Trichy.

.. Respondent in all Writ Petitions

Common Prayer in WP(MD)Nos.10446 to 10452/2017

These Writ Petitions are filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33633441305/2013-14 in WP(MD)No.10446 of 2017,

TIN No.33633441305/2014-15 in WP(MD)No.10447 of 2017,

TIN No.33633441305/2008-2009 in WP(MD)No.10448 of 2017,

TIN No.33633441305/2009-2010 in WP(MD)No.10449 of 2017,

TIN No.33633441305/2010-2011 in WP(MD)No.10450 of 2017,

TIN No.33633441305/2011-2012 in WP(MD)No.10451 of 2017 and

TIN No.33633441305/2012-2013 in WP(MD)No.10452 of 2017 and quash the order dated 28.04.2017 as it is unlawful and in violation of the principles of natural justice and further direct the respondent to consider the objection letters dated 15.03.2017 and 24.03.2017 along with records and statements filed by the petitioner in all perspective on its merits in terms of the decisions of this Honourable Court reported in 146 STC page 642, 9 VST Page No.478 & WP(MD)No.20023/2014 and pass appropriate order in accordance with law.

For Petitioner : Mr.A.Satheesh Murugan (in all petitions)

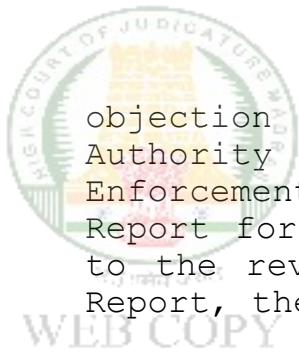
For Respondent : Mrs.J.Padmavathidevi

Special Government Pleader(in all petitions)

COMMON ORDER

Challenging the proceedings of the respondent in TIN No.33633441305/2013-2014, 2014-2015, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, these writ petitions have been filed by the petitioner.

2.The petitioner filed the returns under Self Assessment Scheme as per Section 22(2) of the TNVAT Act. The respondent issued notice, dated 12.03.2017 for revision of assessment under Section of TNVAT Act. Even though the petitioner filed detail



objection with regard to the entire proposal, the Assessment Authority has proceeded on the basis of the report of the Enforcement Wing Officials. The petitioner sought for Inspection Report for the purpose of filing of further objection in his reply to the revision notices. However, without serving the Inspection Report, the respondent passed the impugned order.

3.A perusal of the impugned order, also does not whisper about the request of the petitioner for furnishing of Inspection Report conducted by the Enforcement officials. Even in the counter, there is no whisper against the ground raised on this aspect of violation of principles of natural justice. Therefore, it can be really inferred that assessment order, dated 28.04.2017 came to be passed without furnishing the documents sought for by the petitioner, particularly, the Inspection Report of the Enforcement Wing Officials. The petitioner is also filed bank statements with his objections in respect of the assessment years 2013-2014 and 2014-2015. However, the Assessing Authority has not considered the bank statements also. Therefore, it amounts to violation of principles of natural justice. On this ground the impugned order is liable to set aside.

4.Accordingly, the impugned orders in these writ petitions are set aside and the matter is remitted back to the Assessing Authority concerned for consideration afresh. The respondent is directed to issue a fresh notice and decide the matter afresh within a period of four weeks after affording ample opportunity to the petitioner to file objection to the Inspection Report forwarded by him and after providing opportunity of personal hearing. The assessing authority shall pass orders without influence of the report of the Enforcement Wing official.

5.With the aforesaid directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

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/ /2020

Sub Assistant Registrar(CS)

TM

To

The Assistant Commissioner (CT)

Woraiyur Assessment Circle,Trichy.

+7 CC'S to M/s.R.D. GANESAN, Advocate (SR-97663 TO 97669)

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