IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.07.2020

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.646, 648 & 651 of 2020
and WMP.Nos.760, 763 & 761 of 2020

Santha Build-tech India Ltd,
Represented by its Authorized Representative
Mr. A. Jeevarathinam,
No. 4, OM Sakthi Towers, Jawarharlal Nehru Road,
Ekkattuthangal, Chennai 600 032. .. Petitioner in all WPs

Vs.

The Assistant Commissioner (ST),
Guindy Assessment Circle,
Greenways Road, Chennai-600 028. .. Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying Writ of Certiorari for Mandamus to call for the impugned proceedings of the respondent in TIN / 33140906625 / 2010-2011, TIN / 33140906625 / 2011-2012 and TIN / 33140906625 / 2012-2013 dated 6.12.2019 respectively and quash the same as passed in violation of principles of natural justice and to further direct the respondent to grant an opportunity to the petitioner to file their objections along with documents and thereafter to complete the assessment in accordance with law.

For Petitioner : Mr.P.Rajkumar
For Respondents : Mr.M.Hariharan
Additional Government Pleader(T)

COMMON ORDER

Heard Mr.P.Rajkumar, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondent.

2. The challenge is to three orders of assessment passed under the provisions of the Tamil Nadu Value Added tax Act, 2006 (in short 'Act') for the periods 2010-11 to 2012-13, all dated 06.12.2019.

3. The main ground argued is the violation of principles of natural justice. It appears that assessments had been initially framed, that had been challenged by way of writ petitions and this Court vide order dated 11.07.2016 in W.P.Nos.14412 to 14414 of 2014 has set aside the assessments, directing that the assessments be redone after affording the petitioner opportunity of hearing.

4. Pursuant to the above order, notice dated 04.10.2019 was sent by the Officer. Vide letter dated 01.11.2019, the petitioner sought thirty (30) days' time to submit a suitable reply. Impugned order, however, proceeds on the basis that there has been neither a response nor a request for extension of time

5. This is factually incorrect as Mr.Hariharan, learned Additional Government Pleader fairly admits that interim replies had been filed by the petitioner seeking time to file detailed reply.

6. In the light of the aforesaid, the impugned orders are set aside. The Officer will conduct a personal hearing on Monday, the 17th of August, 2020 at 10:30 a.m., at his office, as both learned counsel agree, prior to completion of assessment.

7. The petitioner will appear either in person or through authorised representative along with objections, if any, and all materials/documents in support of its stand. After consideration of the aforesaid as well as of the objections already on record, an order of assessment shall be passed de novo within a period of six (6) weeks from the date of conclusion of personal hearing.

8. The Writ Petitions are disposed as above. No costs. Connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST),
Guindy Assessment Circle,
Greenways Road, Chennai-600 028.

+1cc to Special Government Pleader, S.R.No.25853

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EV(CO)

KKV/12/08/2020