IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.09.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.3694, 3696, 3697 & 3703 of 2020
and WMP.Nos.4372, 4373, 4379 & 4371 of 2020

R.K.Engineering Equipments
Rep. by its Proprietor
Door No. 6/243 Ram Nagar
Nalikkal Patti (Po), Salem 636 201. .. Petitioner in all WPs

Vs.

Deputy State Tax Officer 1
Kondalampatti Assessment Circle Salem.
.. Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying Writ of Certiorari to call for the records on the files of the respondent in TIN No. 33732704632 / 2012-13, TIN No. 33732704632 / 2013-14, TIN No. 33732704632 / 2015-16 and TIN No. 33732704632 / 2014-15 dated 16.09.2019 and quash the same as being without jurisdiction and authority of law and contrary to the principle of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Ms.G.Dhanamadhiri
Government Advocate

COMMON ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the respondents.

2. The petitioner challenges orders of assessment for the periods 2012-13 to 2015-16, all dated 16.09.2019, both on the grounds of violation of principles of natural justice as well as being contrary to the principles laid down by this Court in J.K.M. Graphics Solution Pvt. Ltd. Vs. Commercial Tax Officer, Vepery Assessment Circle, Chennai (99 VST 343) and other decisions.

3. As far as violation of principles of natural justice is concerned, the petitioner has filed an additional affidavit, the deponent being one Mr.A.Raghunathan, who claims to be a neighbour of the petitioner. He states that the petitioner has shifted her residence from one address to another and at the time of shifting had requested him to collect all communications issued to the old address for onward transmission to her. It was thus that the notices and orders were handed over to the petitioner only after the elapse of some time leading to non-appearance before the Officer as well as delay in filling of the present writ petitions before this Court.

4. Be that as it may, it was incumbent upon the petitioner to have informed the Assessing Authority before shifting of premises in order to ensure that all communications are addressed to the correct address, which has not been done.

5. Thus in the interests of justice and while balancing the interests of both parties, the following order is passed:

i) The impugned orders of assessment are set aside, to be treated as show cause notices, subject to the petitioner remitting 10% of the tax amount for each assessment year on or before 05.10.2020.

ii) The petitioner will appear before the Assessing Officer on 06.10.2020 at 10.30 a.m. without expecting any further notice in this regard.

iii) Upon compliance of condition (i) the assessments shall be taken up by the Assessing Authority and completed as expeditiously as possible thereafter, after hearing the petitioner and in accordance with law.

iv) The tax deposited under point (i) will be adjusted against final tax liability as and when determined.

6. With these directions, the Writ Petitions are disposed. Consequently, connected miscellaneous petitions are closed. No costs.



Sd/-

Assistant Registrar(CS-IX)

//True copy//

Sub Assistant Registrar

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To

The Deputy State Tax Officer 1
Kondalampatti Assessment Circle Salem.

+1cc to Mr.R.Senniappan, Advocate SR.No.29453

+1cc to Special Government Pleader (Taxes)SR.No.29384

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SSV(CO)

GMY(19/10/2020)