IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.03.2020

CORAM:

THE HON'BLE MR.JUSTICE R.MAHADEVAN

Writ Petition Nos.28779 to 28781 of 2011
& M.P.Nos.1, 1 & 1 of 2011

M/s. Saradhambal Automobiles (P) Ltd, Cbe,
Rep. By its Managing Director, Ashokan Muthusamy,
Iyer Hospital Premises, Iyer Hostapial Road,
Singanallur, Coimbatore ... Petitioner in W.P.Nos.28779 & 28781 of 2011

M/s. Shree Saradhambal Automobiles (P) Ltd, Cbe,
Rep. By its Managing Director, Ashokan Muthusamy,
Iyer Hospital Premises, Iyer Hostapial Road,
Singanallur, Coimbatore .. Petitioner inW.P.No.28780/2011

Vs.

The Assistant Commissioner (CT),
Singanallur Circle,
Coimbatore ... Respondent in all W.Ps.

Prayer in W.P.Nos.28779 & 28781 of 2011: Writ Petition is filed under article 226 of the Constitution of India, Writ of Certiorari, to call for the records on the file of the respondent in his proceedings in TIN No.33651822364/2010-2011 and 2011-2012 (both) dated 14.10.2011, respectively, and to quash the same.

Prayer in W.P.No.28780 of 2011: Writ Petition is filed under article 226 of the Constitution of India, Writ of Certiorari, to call for the records on the file of the respondent in his proceedings in TIN No.33651822364/2010-2011, dated 28.10.2011 and to quash the same.

For Petitioner (in all W.Ps.): Mr. S.Rajasekar

For Respondent (in all W.Ps.): Mr.A.N.R.Prathap, G.A. (Taxes)

COMMON ORDER

According to the petitioners, they are the assessees on the file of the respondent. The petitioners had filed their returns for the assessment years 2010-11 and 2011-12 together with payment of tax. After scrutiny of the same, the respondent issued notices dated 12.09.2011, 24.09.2011 and 23.09.2011, to which the petitioners sent replies stating that they were in the process of finalization of accounts for the subsequent year and hence sought time for submitting their explanations. However the respondent passed the orders dated 14.10.2011 and 28.10.2011 and 14.10.2011, respectively levying interest and penalty at Rs.14,42,388/-, Rs.31,41,405/- and Rs.14,42,388/-, respectively, under Section 15 (2) of the Tamil Nadu Tax on Entry of Motor Vehicles into the Local Area Act, 1990, to be payable within 30 days.

2. The learned counsel for the petitioners submitted that prior to the passing of the orders impugned, the respondent has issued notices dated 12.09.2011, 24.09.2011 and 23.09.2011, which were challenged by the petitioners in Writ Petition Nos.22285, 22650 and 22651 of 2011 and this Court quashed the said notices and directed the authority to comply with the statutory requirement under Section 15 (2) of the Act. Despite the same, onceagain, demand notices directing the petitioners to pay the entry tax as well as the penalty within 30 days were issued by the respondent, which sort of approach will jeoparadize the petitioners' right. The leraned counsel further submitted that in the instant cases, the petitioners did not pay the taxes well within the time limit, but the same may not empower the authority to straight away raise the demand under Section 15 (2) of the Act that too without providing an opportunity of personal hearing to the petitioners. However, the learned counsel submitted that it would suffice, if the petitioners are permitted to submit their objections along with the detailed working sheets with regard to the delay caused and on such submission, the same be considered by the respondent on merits.

3. The learned Government Advocate (Taxes) for the respondent has no serious objection for granting such relief to the petitioners.

4. Having regard to the facts and circumstances of the case and considering the submissions so made by the learned counsel on either side, this Court having found the claim of the petitioner reasonable, by treating the impugned notices dated 14.10.2011, 28.10.2011 and 14.10.2011, respectively, as show cause notices, permits the petitioners to file their objections within a period of two weeks from the date of receipt of a copy of this order. On such filing, the respondent shall consider the same and pass appropriate orders

on merits and in accordance with law after affording due opportnity of personal hearing to the petitioners, within a period of two weeks thereafter without causing any delay. Accordingly, the writ petitions stands disposed of. No costs. Consequently, the connected MPs are closed.

Sd/-
Assistant Registrar

//True Copy//
Sub Assistant Registrar

srk

To
1.The Assistant Commissioner (CT),
Singanallur Circle, Coimbatore.

+1cc to M/s.R.Hemalatha, Advocate SR.22977
+1cc to Spl Government Pleader SR.23006

Writ Petition Nos.28779 to 28781 of 2011
& M.P.Nos.1, 1 & 1 of 2011

RK(CO)
CB(13/07/2020)