IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 18.02.2020
CORAM
THE HON'BLE MR. JUSTICE C. SARAVANAN
W.P. Nos. 32055 to 32058 of 2015
and
M.P. Nos. 1, 1, 1, 1 of 2015

M/s. Avon Hydraulics & Eng. Provate Ltd.,,
Represented by its Director,
No.12, Errabalu Street,
Chennai - 600 001. ... Petitioner in all W.Ps

-vs-

The Assistant Commissioner (CT),
Broadway Assessment Circle,
Chennai - 600 001. ... Respondent in all W.Ps

Prayer in W.P. No.32055 of 2015: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the impugned proceedings of the respondent in TIN/33600040938/2007-2008 dated 31.08.2015 and quash the same as passed contrary to Section 19(1) of the TN VAT Act read with Rule 10(2) of the TN VAT Rules, contrary to the law laid down by the Hon'ble Madras High Court in the decision in the case of M/s. Althaf Shoes (P) Ltd reported in 50 VST 179 and in the case of M/s. Sri Vinayaga Agencies reported in 60 VST 283 and also contrary to the principles of natural justice.

Prayer in W.P. No.32056 of 2015: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the impugned proceedings of the respondent in TIN/33600040938/2010-2011 dated 31.08.2015 and quash the same as passed contrary to Section 19(1) of the TN VAT Act read with Rule 10(2) of the TN VAT Rules, contrary to the law laid down by the Hon'ble Madras High Court in the decision in the case of M/s. Althaf Shoes (P) Ltd reported in 50 VST 179 and in the case of M/s. Sri Vinayaga Agencies reported in 60 VST 283 and also contrary to the principles of natural justice.

Prayer in W.P. No.32057 of 2015: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the impugned proceedings of the respondent in TIN/33600040938/2011-2012 dated 31.08.2015 and quash the same as passed contrary to Section 19(1) of the TN VAT Act read with Rule 10(2) of the TN VAT Rules, contrary to the law laid down by the Hon'ble Madras High Court in the decision in the case of M/s. Althaf Shoes (P) Ltd reported in 50 VST 179 and in the case of M/s. Sri Vinayaga Agencies reported in 60 VST 283 and also contrary to the principles of natural justice.

Prayer in W.P. No.32058 of 2015: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the impugned proceedings of the respondent in TIN/33600040938/2012-2013 dated 31.08.2015 and quash the same as passed contrary to Section 19(1) of the TN VAT Act read with Rule 10(2) of the TN VAT Rules, contrary to the law laid down by the Hon'ble Madras High Court in the decision in the case of M/s. Althaf Shoes (P) Ltd reported in 50 VST 179 and in the case of M/s. Sri Vinayaga Agencies reported in 60 VST 283 and also contrary to the principles of natural justice.

For Petitioner in all W.Ps : Mr. P. Rsjkumar

For Respondent in all W.Ps : Mr. A. N. R. Jayaprathap Standing Counsel

O R D E R

The petitioner was earlier issued with two notices dated 11.12.2014 and 26.12.2014 for the assessment year 2014-15. The petitioner had given reply to the same. However, these notices did not culminate in any proceedings by the respondent. Thereafter on 31.07.2015, the respondent had issued four different show cause notices to the petitioner for the assessment years 2007-08, 2010-11, 2011-12 and 2012-13.

2. In all these notices, the petitioner was called upon to furnish the details of movements of the goods purchased locally on which the petitioner had claimed input tax credit. These notices also referred to another notice dated 12.01.2015, apart from two notices dated 11.12.2014 and 26.12.2014. The petitioner filed a common reply dated 03.08.2015 and had submitted that the movement of goods is made only through their own vehicles and purchases were made locally and therefore it was not possible for the petitioner to produce any other document except to show that the petitioner had its own vehicles. The xerox copy of the purchase bills and audited fixed asserts schedules were also furnished to substantiate the above. The respondent has proceeded with the cases and has passed all the impugned orders dated 31.08.2015, for the above said assessment years without calling for further hearing.

3. Since there is a violation of principles of natural justice, I am inclined to quash the impugned orders and remit the case back to the respondent to pass fresh orders within a period of three months from the date of receipt of a copy of this order. The respondent shall pass appropriate orders keeping the above observation in mind before passing such

orders in accordance with law. The impugned orders which stand quashed by this order, shall be treated as respective show cause notice. The petitioner is permitted to file reply/representation/objections within a period of 30 days from the date of receipt of a copy of this order.

4. With the above observation, the writ petition stands disposed of accordingly. No Costs. Consequently, connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

ssi/ jen
To

The Assistant Commissioner (CT),
Broadway Assessment Circle,
Chennai - 600 001.

+1cc to Mr.Raj kumar , Advocate SR.No. 13405
+1 cc to Spl Government Pleader taxex Sr.No. 14346

W.P. Nos. 32055 to 32058 of 2015
and
M.P. No. 1, 1, 1, 1 of 2015

A.SK(20/07/2020)