IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 05.02.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.7550, 7558, 7576, 7580, 7586, 7587 and 7592 of 2019
and WMP Nos.8199, 8203, 8217, 8222, 8224, 8225 and 8229 of 2019

W.P. No.7550 of 2019

M/s.A.K.Exports,
represented by its Proprietor,
No.123 Usman Road,
4th Floor, T.Nagar,
Chennai - 600 017.

...Petitioner in all the Writ Petitions

Vs

1.The Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
Chennai.

2.The Commercial Tax Officer,
Group-I, CEW-I, Enforcement -I,
Chennai - 600 006.

.. Respondents in all the Writ Petitions

Prayer: PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari, calling for the records of the first respondent in his proceedings in TIN/33561521956/2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2009-10 & 2015-16 respectively, quash the assessment order dated 31.01.2019 22.01.2019.

For Petitioner : Mr.R.L.Ramani, Senior Counsel
for Mr.B.Raveendran in all W.Ps.

For Respondents : Mr.M.Hariharan,
Government Advocate in all W.Ps.

C O M M O N   O R D E R

Heard Mr.Ramani, learned Senior Counsel for Mr.B.Raveendran, learned counsel for the petitioner and Mr.Hariharan, learned Government Advocate for the respondents.

2. The petitioner challenges orders of assessment passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), for the periods 2009-10 to 2015-16. All the orders of assessment are dated 31.01.2019.

3. The main ground urged by the learned Senior Counsel is the violation of the principles of natural justice. He points out that notices dated 22.01.2019 have been issued granting 15 days from date of receipt of the notice to the petitioner to file objections and avail an opportunity of personal hearing, if they wish to at 11.30 a.m. on any working day. However, the impugned orders have been passed on 31.01.2019, which is even prior to the expiry of the period of 15 days that was provided. Thus the petitioner has not been afforded opportunity to make its submissions to the proposals contained in the pre-assessment notices.

4. Though a counter has been filed by the respondents, there is no effective defence to this allegation. Thus and for this sole ground, the impugned orders of assessment are set aside. The petitioner will appear before the Assessing Officer on Tuesday, the 18th of February, 2020 at 10.30 a.m. without expecting any further notice in this regard along with its objections in writing to the proposals contained in the show cause notices. After hearing the petitioner and consideration of the objections raised, orders of assessment shall be passed de novo within a period of four (4) weeks from date of conclusion of personal hearing.

5. These Writ Petitions are allowed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-III)

// True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
Chennai.

2.The Commercial Tax Officer,
Group-I, CEW-I, Enforcement -I,
Chennai - 600 006.

+1cc to Mr.B.Raveendran, Advocate, SR.No.9172.
+1cc to Government Pleader, SR.No.9595.

W.P. Nos.7550, 7558, 7576, 7580, 7586,
7587 and 7592 of 2019
and WMP Nos.8199, 8203, 8217, 8222,
8224, 8225 and 8229 of 2019

GP(CO)
CSR: 25.02.2020