IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.09.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.12409, 12412 & 12416 of 2020
and WMP.Nos.15294,15301,& 15308 of 2020

M/s. Bharath Wheel Aligners
Rep by its propeirtor N.RaviShankar
No.59 Ground Floor ArunSengutuvel complex
Jawaharlal Street 1A Erode Main road
Gobichettipalayam
Erode District ... Petitioner in all WPs

Vs.

State Tax Officer
Central Intelligence Wing -1
O/o. The joint Commissioner(ST)(Intelligence)
No.161 Commercial Taxes Building
MeenakshiSundaram Street
Erode District .. Respondent in all Wps

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying Writ of Certiorari to call for records on the files of the respondent herein in GSTINo.33ALRPR5877L1Z2/2017-18, GSTINo.33ALRPR5877L1Z2/2018-19 and GSTINo.33ALRPR5877L1Z2/ 2019-20 dated 10.03.2020 and quashing the same as illegal.

For Petitioner : Mr.Sivanandam
For Respondent : Mrs.Dhanamadhri,
Government Advocate

COMMON ORDER

In these three writ petitions challenge is to orders of assessment for the periods 2017-18 to 2019-20, passed under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017. The short point raised is the violation of principles of natural justice.

2. Ms.G.Dhana Madhri, learned Government Advocate accepts notice on behalf of the respondent, has received advance copy of the writ petition and is armed with instructions to proceed with the matter since the point involved is short. By consent expressed by both learned counsel, the writ petitions are disposed finally even at this stage.

3. The impugned orders of assessment are dated 10.03.2020. It appears that a notice of personal hearing was issued, in response to which the petitioner/ assessee appeared on 10.03.2020. A written objection appears to have been filed. There is no dispute that objection dated 10.03.2020 is part of record since it is referred to in the order of assessment itself. In the last paragraph, the petitioner seeks one more personal hearing and some time to produce evidences in support of its contentions. Ignoring the request, the Assessing Authority has proceeded to pass orders on merits adverse to the petitioner on the same date.

4. This is contrary to a decision of a learned Single Judge of this Court in S.Velu Palandar V. Deputy Commercial Tax Officer (29 STC 151).

5. No serious objection is raised by the revenue to the suggestion given of the Court that the impugned order of assessment be set aside and be redone de novo after affording ample opportunity to the petitioner.

6. Thus, in the light of the discussion as above, the impugned orders of assessments are set aside and the matter remanded to the Assessing Authority to be redone. The petitioner shall furnish such documents, as it may desire, in support of its contentions within a period of two weeks from today. The petitioner will appear before the Assessing Officer on Monday, the 28th of September at 10.30. a.m., without expecting any further notice in this regard, either over video conference or by way of physical hearing as may be mutually convenient and orders shall be passed within a period of six weeks thereafter, that is, on or before 15.11.2020, in accordance with law.

7. These writ petitions are disposed in the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

Ska

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To:State Tax Officer
Central Intelligence Wing -1
O/o. The joint Commissioner(ST)(Intelligence)
No.161 Commercial Taxes Building
MeenakshiSundaram Street Erode.
+1cc to Mr.S.Sivanandan, Advocate SR.No. 30064
+1 cc to Spl Government Pleader Sr.No. 29923

W.P. Nos.12409, 12412 & 12416 of 2020
and WMP.Nos.15301, 15294 & 15308 of 2020

A.SR(15/10/2020)