

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.10.2020

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.12296, 12303, 12306, 12298, 12299 & 12308 of 2020
and WMP. Nos.15115, 15118, 15119, 15094, 15101, 15109,
15110, 15098, 15099, 15095, 15100 & 15114 of 2020

M/s.V.K.R.Projects (P) Ltd.,
Rep.by its Managing Director, Mr.V.Koteeswara Rao,
H.No.8-2-293/82/IIIJ , Plot No.550P,
Near Apollo Hospitals Exit Gate Road,
No.92 Jubilee Hills.
Hyderabad-500 096. ... Petitioner in all WPs

Vs

- 1 The Assistant Commissioner (ST) (FAC),
Commercial Taxes Salem Town (West) ,
Salem -636 007.
- 2 The Assistant Commissioner (CT) (FAC),
Commercial Taxes Salem Town (West),
Salem -636 007. ... Respondents in all WPs

PRAYER in WP.No.12296 of 2020:

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the 1st Respondent dated 31.10.17 in TIN. 33122823065/2008-09 and quash the same.

PRAYER in WP.No.12303 of 2020:

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the 1st Respondent dated 13.11.2017 in TIN. 33122823065/2012-13 and quash the same.

PRAYER in WP.No.12306 of 2020:

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the 1st Respondent dated 14.11.2017 in TIN. 33122823065/2014-15 and quash the same.

PRAYER in WP.No.12298 of 2020:

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the 1st Respondent dated 08.11.2017 in TIN. 33122823065/2009-10 and quash the same.

PRAYER in WP.No.12299 of 2020:

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the 1st Respondent dated 09.11.2017 in TIN. 33122823065/2010-11 and quash the same.

PRAYER in WP.No.12308 of 2020:

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the 1st Respondent dated 15.11.2017 in TIN. 33122823065/2015-16 and quash the same.

For Petitioner : Mr.P.Solomon Francis in all WPs
For Respondents : Ms.G.Dhanamadhiri
Government Advocate in al WPs

COMMON ORDER

Heard Mr.P.Solomon Francis, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the respondent.

2. Though no counter has been filed, Ms.Dhanamdhri, learned Government Advocate is armed with instruction specifically on the allegation of violation of principles of natural justice. The impugned orders of assessment in terms of the Tamil Nadu Value Added Tax Act, 2006 ('Act') for the periods 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13 were themselves supplied to the petitioner only after a direction in W.P. No.9228 of 2020 that had been filed challenging coercive recovery action for collection of tax arrears. Upon receipt of the orders, the present writ petitions have been filed by the petitioner alleging violation of the principles of natural justice. The impugned orders referred to pre-assessment notices dated 30.08.2017 and the Revenue was directed to verify service of the aforesaid notices upon the petitioner.

3. Today, Ms.Madhri, confirms the notices dated 28.08.2020 were sent by Registered Post but have been returned as unserved. No further notice has been issued, either soliciting written objections or the presence of the petitioner. This is therefore,

a gross violation of the principles of natural justice and the impugned orders are thus set aside.

4. The petitioner will appear before the respondent on Thursday, the 15th of October, 2020, either over video conference or by way of physical hearing subject to mutual convenience of both the parties, after intimation to the petitioner in advance as to the mode of hearing. After hearing the petitioner, the orders of assessment shall be passed de novo within a period of six (6) weeks thereafter i.e. on or before 30.11.2020.

5. These Writ petitions are disposed in the above terms. Consequently connected Miscellaneous Petitions are also closed. No costs.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

rkp

To

- 1 The Assistant Commissioner (ST) (FAC)
Commercial Taxes Salem Town (West)
Salem -636 007.
- 2 The Assistant Commissioner (C.T) (FAC)
Commercial Taxes Salem Town (West)
Salem -636 007.

+1cc to the Special Government Pleader, S.R.No.33460

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JP (CO)
CS/04/11/2020

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