



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.10.2020

CORAM

THE HON'BLE DR. JUSTICE ANITA SUMANTH

WP.Nos.14498 & 14500 of 2020
& WMP.Nos.17980, 17981,
17984 & 17985 of 2020

Shree Sai Exports,
Rep. by its Proprietor,
No.55, Matham Agraharam,
AVS Residency, ESI Ring Road,
Hosur - 635 109.

... Petitioner in both WPs

Vs.

The State Tax Officer,
Hosur (South),
Hosur.

... Respondent in both WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying Writ of Certiorari to call for the records of the respondent in CST No.1284942/2014-15 and CST No.1284942/2015-16 dated 28.03.2018 respectively and quash the same.

(In both WPs)

For Petitioner : Mr.Adithya Reddy

For Respondent : Mrs.G.Dhanamadhri,
Government Advocate

COMMON ORDER

The petitioner has challenged two orders of assessment in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2014-15 and 2015-16 both dated 28.03.2018. Both writ petitions are belated. However, on merits learned counsel points out that the assessments have been framed without any pre-assessment notices, show cause notices or notices for personal hearing.

2. A perusal of the assessment orders will establish that the aforesaid submission is correct. Mrs.G.Dhanamadhri, learned Government Advocate who has accepted notice for the respondent and is armed with instruction, also fairly does not dispute the aforesaid position.



3. Thus, in the interest of justice and bearing in mind the gross violation of principles of natural justice, I am inclined to set aside the impugned order, but put the petitioner to terms. Upon remittance of 25% of the disputed demand within a period of four weeks from today, the impugned orders will stand set aside. The petitioner will appear before the Assessing Officer on Wednesday, the 18th of October, 2020 at 10.30 a.m. without awaiting any further notice in this regard. On verifying compliance of the direction as above, the Officer will hear the petitioner and pass orders of assessments de novo within a period of four weeks thereafter. Both the writ petitions are disposed in the aforesaid terms. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Ska/vs

To

The State Tax Officer,
Hosur (South),
Hosur.

+1cc to Special Govt Pleader(Taxes) SR.33612

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VBA(CO)

CB(03/11/2020)