IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos. 32660, 32662, 32665, 32666, 32669 & 32667 of 2019
and
WMP. Nos. 33068, 33065, 33072, 33076, 33070 & 33078 of 2019

W.P. No.32660 of 2019

TVL.BEEKAY FABRICATORS
Rep. by its Proprietrix R.Sujatha ,
No.2/5-B, V.K.Road,
Cheranmaanagar,
Coimbatore 641 035. .. Petitioner in All the WPs

Vs.

The Assistant Commissioner (CT),
Peelamedu (North) Assessment Circle,
Coimbatore. .. Respondent in all the wps

Prayer: These Writ Petitions are filed under Article 226 of the Constitution of India praying Writ of Certiorari to call for the records on the files of the respondent in TIN.No.33572123981 /2010 -11 dated 31/07/2019 and quash the same.

For Petitioner: Mr.R.Senniappan in all Wps

For Respondent: Mrs.Dhanamadhri,
Government Advocate in all WPs.

C O M M O N O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the respondent.

2. Though no counter has been filed, Ms.Dhanamadhri, learned Government Advocate is armed with instructions to proceed, since the short point agitated by Mr.Senniappan is solely in regard to the violation of the principles of natural justice.

3. Orders of assessments dated 31.07.2019 framed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in

short 'Act') for the periods 2010-11 to 2015-16 are impugned in these Writ Petitions.

4. In W.P.No.1295 of 2018, the petitioner had sought a mandamus directing the respondents to grant refunds relating to the periods 2010-11 to 2015-16 in terms of the monthly returns filed by it. In the course of hearing of that writ petition, it was ascertained by the Court that, in fact, a show cause notice had been issued to the petitioner for the very same periods and thus the proceedings for assessment were still at large. This Court, vide order dated 11.04.2018, disposed the writ petition directing the petitioner to submit their reply to show cause notice dated 05.02.2019 within 15 days from the date of receipt of that order. Upon receipt thereof, the petitioner would be heard in person and a speaking order on merits be passed thereafter in accordance with law.

5. The petitioner has, pursuant to the aforesaid order, filed a written reply dated 13.08.2018 wherein, in conclusion it specifically requests a personal hearing in the matter. A pre-assessment proposal dated 24.04.2019 was issued by the Officer, wherein no reference was made to communication dated 13.08.2018, though the petitioner has placed on record at page 14 of the document compilation an acknowledgement for filing of the aforesaid letter.

6. In response to the aforesaid notice, the petitioner appears to have filed a letter dated 15.06.2019, for which there is no acknowledgement on record, seeking some more time to submit the required documents. The assessments have however been finalized vide impugned orders of assessment dated 31.07.2019 without reference to either of the requests of the petitioner.

7. I am thus of the view that no effective opportunity has been extended to the petitioner in this matter and in the interests of substantial justice, it would be appropriate for the petitioner to be heard in person in the light of this Courts' specific direction to that effect vide order dated 11.04.2018 and the petitioners' request for personal hearing in letter dated 13.08.2018.

8. In the light of the above, the impugned orders are set aside. The petitioner will appear before the Assessing Officer on Monday, the 14th of September, 2020, either over video conference or by way of physical hearing as may be mutually convenient to the parties along with all records and details in support of its stand without awaiting any further notice to be issued. After hearing the petitioner and consideration of materials filed, if any, orders of assessment shall be passed within a period of four weeks thereafter, i.e., on or before 14.10.2020, in accordance with law. If the

petitioner does not appear on the aforementioned date, it is made clear that the orders of assessment dated 31.07.2019 will stand revived.

9. These Writ Petitions are disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Peelamedu (North) Assessment Circle,
Coimbatore.

+1cc to the Government Pleader SR.28374

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PP(CO)

CB(14/10/2020)