IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.Nos.34468 & 34469 of 2019 and
WMP.Nos.35166 & 35168 of 2019

Gowri Priya Refineries Pvt. Ltd.,
Represented by its Propreitrix,
Uliyalam, Bagalur Road,
Door No.2/184, Channasandiramtaraff,
Hosur, Krishnagiri-635 109. .. Petitioner in both WPs

Vs.

Assistant Commissioner (ST)
Hosur (North), Hosur. .. Respondent in both WPs

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records of the Respondent in assessment order dated 31.12.2018 in TIN.33143324059/13-14 and TIN.33143324059/14-15 respectively and quash the same.

(In both WPs)
For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.ANR.Jayapratap
Government Advocate

COMMON ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.ANR.Jayapratap, learned Government Advocate for the respondent.

2.The petitioner challenges an order of assessment in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') dated 31.12.2018 mainly on the ground of violation of the principles of natural justice.

3.On 27.12.2018 the Assessing Authority has entertained the authorised representative of the petitioner, noting his request to submit certain relevant documents in support of the objections of the petitioner listing the matter for attendance on 31.12.2018. However, the impugned order has been passed on the same date.

4.A learned Single Judge of this Court in the case of S.Velu Palandar vs. The Deputy Commercial Tax Officer, Thanjavur II (29 STC 151) has deprecated the practice of finalisation of assessments on the very day when the matters were listed for hearing, holding that the officer must wait till close of business for response of the assessee. Applying the rationale of the aforesaid decision, the impugned orders are set aside and both writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

5.Since the periods of assessment relate to 2012-2013, 2013-2014 and 2014-2015, I am of the view that the assessments should be completed as expeditiously as possible. For this purpose, the petitioner shall appear before the Assessing Officer on Wednesday, the 29th of January, 2020 at 10.30 a.m. without expecting any further notice in this regard. After hearing the petitioner and considering all/any documents that may be filed by it, let orders of assessment be passed within a period of four weeks from date of conclusion of personal hearing.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

vs

To

The Assistant Commissioner (ST)
Hosur (North), Hosur.

+1cc to the Special Government Pleader(Taxes), S.R.No. 5406

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GJI(CO)
GN(30/01/2020)