IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 14.02.2020
CORAM
THE HONOURABLE Dr. JUSTICE ANITA SUMANTH
W.P.No.35474 of 2019
and WMP.Nos.36290, 36292 & 36295 of 2019

M/s.Sakthi Ganesh Textiles Pvt. Ltd.,
Rep. by its Authorized Signatory,
617/3, Ayyeepalayam,
Siruvalur (P.O),
Gobichettipalayam. .. Petitioner

Vs.

1.The State Tax Officer,
Gobichettipalayam.

2.State Bank of India,
West Car Street,
Avinashi Branch,
Avinashi.

3.State Bank of India,
SIPCOT, Perundurai,
VRP Complex,
249/146, Kovai Main Road,
Perundurai - 638 052. .. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent in TIN 33772903169/2012-13 and quash the impugned order dated 10.05.2019 passed therein and further direct the 1st respondent to give effective opportunity of personal hearing to the petitioner before proceeding further.

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.M.Hariharan
Additional Government Pleader

ORDER

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondents.

2.The petitioner has challenged an order of assessment for the period 2012-13 passed in terms of Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') and stresses the violation of principles of natural justice, since according to him, no personal hearing has been afforded prior to completion of assessment. When the matter came up for admission on 20.12.2019, this argument was noted and the learned Additional Government Pleader specifically directed to clarify the position vis-a-vis grant of personal hearing.

3.The matter has been listed for hearing twice thereafter, on 29.01.2020 as well as today, when Mr.M.Hariharan, states that though he has specifically sought instructions in this regard from the Assessing Officer no response has been forthcoming. Thus it appears to be clear that no opportunity has been granted as alleged, as in the contrary, details of the same would have been readily furnished.

4.For the aforesaid reasons, the impugned order of assessment is set aside as having been passed in violation of the principles of natural justice. The petitioner will appear before the 1st respondent on Friday, the 28th of February, 2020 at 10.30 a.m. without expecting any further notice in this regard. After hearing the petitioner, an order of assessment shall be passed de novo, in accordance with law within a period of four weeks thereafter.

5.This writ petition is disposed as above. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

vs
To

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Gobichettipalayam.

2.State Bank of India,
West Car Street,
Avinashi Branch,
Avinashi.

3.State Bank of India,
SIPCOT, Perundurai,
VRP Complex,
249/146, Kovai Main Road,
Perundurai - 638 052.

+1 cc to Mr.B.Raveendran Advocate sr12226
+1 cc to Special Government Pleader(Taxes) sr12886

aa25/02/2020