IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.3155, 3157, 3164, 3172, 3173 and 3175 of 2021
and
WMP. Nos.3585, 3590, 3599, 3595, 3601 and 3602 of 2021

M/s.Blue Star Ltd.,
represented by its Senior Manager - Legal,
KRM Plaza, No.2, Harrington Road,
Chetpet, Chennai - 600 031. …Petitioner in the above W.Ps

Vs

The Assistant Commissioner (CT),
Royapettah Assessment Circle,
Chennai - 600 028. … Respondent in the above W.Ps

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the respondent in his proceedings in TIN No.33500721254/2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 respectively, quash the assessment order dated 22.12.2020 made therein.

For Petitioner : Mr.R.L.Ramani
Senior Counsel
for Mr.B.Raveendran

For Respondent : Mr.ANR.Jayaprathap,
Government Advocate

C O M M O N O R D E R

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed finally in the matter and hence, by consent of both sides, the Writ Petition is disposed finally even at the stage of admission.

2. Heard the submissions of Mr.R.L.Ramani, learned senior counsel appearing for Mr.B.Raveendran, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Government Advocate for the respondent.

3. The challenge is to six orders of assessment, all dated 22.12.2020, for the periods 2010-11 to 2015-16, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'). The main ground argued is violation of principles of natural justice. Pursuant to two pre-assessment notices dated 15.03.2018 and 24.02.2020, objections have been filed by the petitioner on 10.04.2018 and 11.03.2020. Though the impugned orders, at serial no.3 state that personal hearing was fixed on 18.03.2020 and the petitioner also confirms the position that it appeared before the Assessing Authority on 18.03.2020, the Officer in the impugned order states that the request for personal hearing was not needed to be considered, since elaborate written objections had been filed by the petitioner.

4. It is the case of the petitioner that the hearing on 18.03.2020 was only in part, as the records were voluminous. Thus according to them, the matter was adjourned on the premise that a fresh hearing notice would be issued. However, without affording any further opportunity or hearing the petitioner personally, the impugned orders, based on the records produced by the petitioner, have come to be passed. Perhaps this is what the officer refers to which he says that no further hearing was required as all materials were available on record. I am however of the view that bearing in mind the elapse of time between 18.03.2020 and 22.12.2020 and in the interests of substantive justice, the petitioner must be heard prior to finalisation of assessments.

5. In the light of the above, the impugned orders are set aside. The petitioner will appear before the respondent along with detailed objections and evidences, if any, in support of their contentions on thursday, the 11th of March, 2021 at 10.30 a.m. without expecting any further notice. After hearing the petitioner and considering the objections as well as evidences, if any, orders of assessment shall be passed de novo within a period of four (4) weeks thereafter, i.e, on or before 09.04.2021.

6. The Writ Petitions are disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS IX)

/true copy/

Sub Asst. Registrar

sl

To
The Assistant Commissioner (CT),
Royapettah Assessment Circle,
Chennai - 600 028.

+1CC to Mr. B.Raveendran Advocate, SR No. 9381.

+1CC to The Government Pleader SR No. 9465.

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and
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BS (CO)
NRA(10/03/2021)