IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.5867, 5869, 5871 & 5873 of 2021
and
WMP. Nos.6461, 6463, 6468, 6471, 6466, 6459, 6460 & 6470 of 2021

Trane Technologies India Pvt. Ltd.
(formerly known as Ingersoll Rand Climate Solution Pvt. Ltd.), 12th Floor, Building No.-5A,
DLF Cyber City, Phase -III,
Gurgaon, Haryana- 122 002
Represented by its Authorized Signatory,
Director, Rahul Kumar …Petitioner in the above WPs

Vs.

1.Commissioner of Commercial Taxes (ST),
Chennai (Central), Zone VI,
Ezhilagam, Chepauk, Chennai - 600 005.

2.State Tax Officer,
T Nagar Assessment Circle,
No.46, Greenway Road,
Chennai - 600 028. …Respondents in the above WPs

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari to call for the records of the Impugned Order bearing No.TIN/33671581696/2013-14, 2014-15, 2015-16 & 2016-17 and, dated 26.12.2020 passed by the respondent No.2, and to quash the same.

For Petitioner : Mr.Kamal Sawhney in the above WPs
For Respondents : Mr.ANR. Jayaprathap, Government Advocate for Respondents in the above WPs

C O M M O N   O R D E R

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondents and is armed with instructions to proceed finally with the matter. Hence with the concurrence expressed by both learned counsel, these matters are disposed finally at the stage of admission.

2. The challenge is to four orders of assessment passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2013-14 to 2016-17, all dated 26.12.2020, and the short point involved is that the proceedings have been finalized without granting an opportunity of personal hearing. This position is not disputed by Mr.Prathap.

3. The proviso to Section 27 of the Act states that a reasonable opportunity to show cause against the proposed assessment shall be afforded to the petitioner. A reasonable opportunity includes within its ambit, an effective opportunity of personal hearing as well, prior to completion/ finalization of the orders of assessment.

4. Thus the impugned orders of assessments are liable to be set aside and I do so. The petitioner will appear before the Assessing Authority on 8th day of April, 2021 at 10.30 a.m. without awaiting any further notice in this regard along with all materials in support of its stand and orders of assessment shall be passed de novo within a period of four (4) weeks from the date of first hearing. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkp

To

1.Commissioner of Commercial Taxes (ST),
Chennai (Central), Zone VI,
Ezhilagam, Chepauk, Chennai - 600 005.

2.State Tax Officer,
T Nagar Assessment Circle,
No.46, Greenway Road,
Chennai - 600 028.

+1cc to Mr.Karthik Sundaram, Advocate, S.R.No. 16184
+1cc to the Special Government Pleader(Taxes), S.R.No. 16504

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GSM(CO)
GN(09/04/2021)