IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P. Nos.9778, 9782 & 9787 of 2021
and
WMP. Nos.10383, 10385,10392, 10395, 10399 & 10402 of 2021

M/s.Kanagam Constructions,
Rep. by its Managing Partner- K.Subramaniam,
No.169, Peramiam, Kolathupalayam,
Dharapuram - 638 661,
Tiruppur District.

.....Petitioner in the above WPs

Vs.

The State Tax Officer,
Dharapuram,
Tirupur District.

…Respondent in both WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TIN: 33763022630/2015-16, 2016-17 and 2017-18 (April-June) dated 25.02.2021, 24.02.2021 and 15.03.2021 respectively and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioners : Mr.S.Rajasekar
in the above WPs

For Respondents : Mr.TNC.Kaushik,
Government Advocate in the above WPs

COMMON ORDER

Heard Mr.S.Rajasekar, learned counsel for the petitioner and Mr.TNC.Kaushik, learned Government Advocate for the respondents.

2. These assessments passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') relate to the various assessees periods 2015-16, 2016-17 and 2017-18. One common ground taken in respect of the assessments is that there has been no opportunity of personal hearing granted.

3. Initially, notices were issued by the Revenue permitting the assessee/petitioner to file its objections as well as availing an opportunity of personal hearing within a period of 15 days. However, this cannot be taken to be effective opportunity as personal hearing should be fixed by date and time. Moreover, the petitioner on 29.12.2016 submitted some documents such as Form WW, abstracts of profit and loss accounts and balance sheet. Thereafter, there has been no personal hearing and the orders have come to be passed without reference to the petitioner.

4. As regards the period 2017-18, an additional point raised is that two issues dealt with the impugned order did not form part of the show cause notice.

5. In the above circumstances, I am of the view that the opportunity granted by the respondent has not been effective and the impugned orders are thus set aside. Let the petitioner appear before the respondent on Tuesday, the 20th of July, 2021 at 10.30 a.m, without awaiting any further notice. The petitioner is granted leave to file an additional reply, wherever desired. After hearing the petitioner and considering all records and objections, orders of assessment shall be passed denovo within a period of eight (8) weeks thereafter.

6. These writ petitions are allowed in the aforesaid terms. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar(co)

//True Copy// Sub Assistant Registrar

rkp

To

The State Tax Officer,
Dharapuram,
Tirupur District.

W.P. Nos.9778, 9782 & 9787 of 2021
and
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SJ(CO)
A.SK(14.07.2021)