

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.10692 & 10694 of 2021
& WMP.Nos. 11324 and 11325 of 2021

M/s.Sridevi Traders,
represented by its Proprietor A.Vadivel,
No.2/230, Kottungal Road,
Mugaiyur, Kandachippuram T.K.
605 755. ...Petitioner in both W.Ps.

Vs.

The Deputy State Tax Officer,
Thirukoilur.Respondent in both W.Ps.

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari calling for the records of the respondent in TIN.33424761445/2011-12 and 2012-13 dated 01.03.2021, quash the same.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.ANR.Jayaprathap
Government Advocate

O R D E R

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondents and has been served with a copy of the Writ Petition and its annexures and is ready to proceed with the matter finally, even at the stage of admission. Hence, by consent of both sides, this Writ Petition is disposed finally, even at this stage.

2. The challenge is to two orders of assessment, both dated 01.03.2021 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2011-12 and 2012-13. One of the grounds raised is the violation of principles of natural justice. The petitioner had challenged the original orders of assessment by way of first appeals and the matter had been remanded to the Assessing Authority for de novo adjudication. A notice appears to have been issued by the respondent pursuant thereto on 08.02.2021, to which the

petitioner has filed a response dated 18.02.2021. Proof of service of the same is placed at page 27 of the typed set accompanying the Writ Petition by way of postal track to the effect that the document has been received by the respondent on the same day. However, the authority has proceeded on the basis that there has been no response to the notice and finalised the assessments. That apart, no opportunity of personal hearing has also been afforded, evidencing non-adherence to the principles of natural justice.

3. Thus the impugned orders are set aside. The petitioner will appear before the Assessing Authority along with all/necessary materials in support of its stand on Tuesday, the 11th of May, 2021 at 10.30 a.m. without expecting any further notice in this regard, either virtually or by way of physical hearing, as may be mutually convenient to the parties and bearing in mind the Standard Operating Procedures that are in force at the relevant point of time. After hearing the petitioner and taking into consideration all/any materials that may be filed by the petitioner, an order of assessment shall be passed de novo within a period of four (4) weeks from the date of first hearing.

4. This Writ Petition is disposed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-III)

//True copy//

Sub Assistant Registrar

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To

The Deputy State Tax Officer,
Thirukoilur.

+1cc to Mr.V.Sundareswaran, Advocate SR.No.26547

+1cc to Special Government Pleader (Taxes) SR.No.26979

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AJB (CO)
GMY (30/06/2021)