IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2021

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THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos. 12145, 12146, 12169 & 12170 of 2018
and
W.M.P.Nos.14195, 14196, 14197, 14198, 14199, 14154, 14155, 14156, 14157, 14158 & 14159 of 2018

(Through Video Conferencing)

Deccan Alloys Private Limited,
Represented by its Authorised Signatory
Mr.B.Gopalakrishnan,
No.62, SIPCOT Industrial Complex,
Phase – I, Hosur,
Krishnagiri District. ... Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (ST),
Hosur (North) Assessment Circle,
Hosur, Krishnagiri District. ... Respondent in all W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in its impugned proceedings made in TIN: 33693320410/2014-15, TIN: 33693320410/2015-16, TIN: 33693320410/2012-13 and TIN:33693320410/2013-14 respectively, all

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dated 28.03.2018 and quash the same as illegal and arbitrary and consequently direct the Respondent to grant a reasonable opportunity of being heard of the petitioner before passing a fresh assessment order in accordance with law and on merits.

For Petitioner : Mr.V.Vijayashankar

For Respondent : Mr.M.Hariharan, A.G.P.

COMMON ORDER

By this common order, all the four Writ Petitions are being disposed.

2. In these Writ Petitions, the petitioner has challenged the impugned orders passed by the respondent on the ground that the impugned orders have been passed without following the principles of natural justice inasmuch as the petitioner was not called upon for a personal hearing.

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3. The learned counsel for the petitioner also made submissions on merits stating that the petitioner had surrendered the E-Transit Forms and that the petitioner had made adequate for reversal of input tax credit

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availed on inputs utilized for the goods which were sold against the Form-C and removed against the Form-F. Proceedings against the petitioner were initiated pursuant to the inspection conducted by the Enforcement Wing Officers of the Commercial Tax Department, wherein, certain irregularities have been pointed out against the petitioner. Thereafter, orders came to be passed which were later appealed.

4. Thereafter, notices under Section 27 of the Act were issued to the petitioner stating that the petitioner had not surrendered E-Transit Forms and failed to correctly reverse the input tax credit availed on the purchase of inputs destroyed in the process of manufacture.

5. From the records that is available and on perusal of the impugned orders, it is noticed that the petitioner had sent representations to the respondent for grant of 30 days time for furnishing information and to file its detailed reply. However, the petitioner failed to give reply or furnish detailed submission to substantiate its defense before the respondent.

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6. Under these circumstances, the respondent has passed these orders which have been challenged in the present Writ Petitions. On perusal of the impugned orders, it is also noticed that the orders have been passed without giving an opportunity to the petitioner for participating in the personal hearing.

7. Though notices have been issued, the petitioner has sought time to file its reply or detailed submissions. Nevertheless, it was mandatory on the part of the respondent to call the petitioner for a personal hearing. I am inclined to set aside the impugned orders passed by the respondent as no opportunity was given to the petitioner for a personal hearing before passing the impugned orders. Therefore, without going into the merits of the cases, I set aside the impugned orders and remit the cases back to the respondent to pass fresh orders on merits.

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8. Liberty is given to the petitioner to file its reply or detailed written submission to substantiate its defense before the respondent. Such reply or detailed written submission shall be filed before the

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respondent within a period of thirty days from the date of receipt of a copy of this order.

9. The respondent is directed to pass fresh orders within a period of three months from the date of receipt of a copy of this order. Before passing such orders, the petitioner shall be heard either in person or through video conferencing.

10. Accordingly, all the Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

24.02.2021

Index : Yes/No
Internet : Yes/No
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To

The Assistant Commissioner (ST),
Hosur (North) Assessment Circle,
Hosur, Krishnagiri District.

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