



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.14369 & 14371 of 2021 and
WMP.Nos.15279 & 15283 of 2021

The Asthalakshmi Agencies,
Represented by its Proprietor N.Ramesh Kumar,
199, Sengundhapuram,
Bhavani Main Road,
Chittode Post, Erode - 638 102. ... Petitioner in both WPs

Vs

The Assistant Commissioner (ST),
Chitode Assessment Circle,
Erode 638 009. ... Respondent in both WPs

COMMON PRAYER : Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of certiorari calling for the records on the files of the respondent in TIN 33062901474/2012-13 and TIN 33062901474/2013-14 dated 10.03.2021 respectively and quash the same as being without jurisdiction and authority of law and contrary to the principle of natural justice in so far as the imposition of tax is concerned only.

For Petitioner : Mr.R.Senniappan (In both WPs)

For Respondent : Mr.TNC.Kaushik (In both WPs)

Government Advocate

O R D E R

These writ petitions challenge orders of assessment passed under the provisions of Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2012-13 and 2013-14 both dated 10.03.2021. The short point putforth is that no personal hearing was afforded to the petitioner prior to passing of the impugned orders.

2. Mr.TNC.Kaushik, learned Government Advocate, who accepts notice for the respondent, on instructions, confirms this position.

3. Thus, in view of the fact that there is admittedly a violation of principles of natural justice, the impugned orders are set aside. The petitioner shall appear before the respondent for personal hearing on Friday, the 23rd of July 2021 at 10.30 a.m. without expecting any further notice in this regard. The orders shall be passed de novo within a period



of four (4) weeks thereafter. Both the writ petitions are disposed in the aforesaid terms. Connected miscellaneous petitions are closed. No costs.

WEB COPY

Sd/-

Assistant Registrar (CS)

//True Copy//

Sub Assistant Registrar

vs

To
The Assistant Commissioner (ST),
Chitode Assessment Circle,
Erode 638 009.

+1cc to Mr.R.Senniappan , Advocate SR.No. 34404
+1 cc to Spl Government Pleader Sr.No. 34083

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RGN (CO)
A.SK(06.08.2021)