IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.17240, 17245 & 17247 of 2020
and
WMP. Nos.21320, 21322 & 21316 of 2020

Emjay Steel Udyyog Private Limited,
No.18/26, Loganathan Nagar 2nd Street,
100 Feet Road, Choolaimedu,
Chennai-600 094.
Rep. By its Director. …Petitioner in all WPs

Vs

Asst. Commissioner (ST),
Gummidipoondi Assessment Circle,
Chennai. …Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus, calling for the records of the Respondent in her proceedings leading to passing of the Revised Assessment Orders vide TIN/33661705231/2012-13,dated 30.09.2020 TIN/33661705231/2014-15 dated 09.10.2010 and TIN/33661705231/2013-14 dated 09.10.2020 respectively, quash the same and consequentially direct the Respondent to pass orders afresh after considering the Reply filed by the Petitioner and after affording an opportunity of personal hearing.

(In all WPs)
For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Mr.ANR.Jaya Prathap
Government Advocate

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COMMON ORDER

Heard Mr.S.Sathyanarayanan, learned counsel for the petitioner and Mr.ANR.Jaya Prathap, learned Government Advocate for the respondent.

2.The challenge is to three orders of assessment passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), all dated 30.09.2020. The main ground argued is the violation of principles of natural justice in so far as the impugned order proceeds on the basis that the petitioner has not filed objections or supporting document whereas, according to the petitioner, detailed objections were filed by it on 30.09.2019, received by the respondent, but not taken into account.

3.Though no counter has been filed in the matter, Mr.Prathap, on instructions, states that objections dated 30.09.2019 filed by the petitioner along with annexures mentioned therein are available on record and ought to have been taken into account in passing the impugned order.

4.Recording the aforesaid, the impugned orders are set aside and directions issued to the respondent to re-do the assessments, after hearing the petitioner on 23.02.2021 at 10.30 a.m. for which the petitioner will not expect any notice, and orders passed within four (4) weeks from the aforesaid date of hearing in accordance with law.

5.These writ petitions are allowed in the aforesaid terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

vs

To

The Assistant Commissioner (ST),
Gummidipoondi Assessment Circle,
Chennai.

+1cc to Mr.S.Sathiyanarayanan, Advocate SR.No. 8395
+1 cc to Spl Government Pleader Tax Sr.No.8542

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ajs (CO)
A.SK(10/03/2021)