IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.20135 to 20140 &
20142 of 2020
and
WMP. Nos.24856, 24857, 24859, 24868, 24861,
24863 & 24865 of 2020

M/s.Kamaldeep Brass Products,
Represented by its Proprietor,
No.6/3, Santham Colony, Anna Nagar West,
Chennai - 600 101.
Now at:
No.70/2, East Avenue, TNHB Colony,
Korattur,
Chennai - 600 080. …Petitioner in all WPs

Vs

The State Tax Officer,
Surappattu Assessment Circle,
Makkaram Garden, Thenpalani Nagar,
Kolathur, Chennai - 600 099.
… Respondent

PRAYER:Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent in impugned order dated 21.03.2019 in TIN:33281341302/2010-11 (2011-2012)(2012-2013)(2013-14)(2014-2015)(2015-2016)(2016-17) and quash the same as illegal and against the principle of natural justice and further direct the respondent to grant an opportunity to produce the available records and also an opportunity of personal hearing and thereafter pass revised order.

For Petitioner : Ms.Rekha Kumari for all WPs

For Respondent : Mr.ANR.Jayapratap,
Government Advocate(T)for all WPs

COMMON ORDER

The challenge in these writ petitions are to orders of assessment passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2010-11 to 2016-17. Learned counsel for the petitioner states that the impugned orders dated 21.03.2019 were not served upon the petitioner and it is only when recovery proceedings were initiated that the petitioner came to know about the same.

2. This aspect of the matter is not disputed by Mr.ANR Jayaprathap, learned Government Advocate, who, on instructions, states that the orders were circulated by RPAD but returned as 'not known' and no further proceedings have been taken for service of the same.

3. The delay in filing of these writ petitions is thus justified. That apart, a perusal of the impugned order would show that in response to a notice dated 20.12.2018, the petitioner has filed a reply dated 24.01.2019. The proceedings have been concluded vide the impugned order without hearing the petitioner in person. The proviso to Section 27 requires that the petitioner be heard in person prior to finalzation of the proceedings for assessment. Insofar as this is not done in the present case, there is violation of principles of natural justice.

4. The impugned orders are thus set aside and the petitioner will appear before the respondents on Wednesday, the 10th of February, 2021 at 10.30 a.m. without awaiting any further notice in this regard and orders of assessment be passed, de novo, in accordance with law within a period of four (4) weeks thereafter.

5. With the above directions, these writ petitions are allowed. Connected, miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

rkp/skaTo

The State Tax Officer,
Surappattu Assessment Circle,
Makkaram Garden, Thenpalani Nagar,
Kolathur, Chennai - 600 099.

+1 cc to Spl Government Pleader Sr.No.4951
+1cc to Mr.C.Rekha kumari , Advocate SR.No. 5516

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RLD CO
A.SR(24.02.2021)