BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.02.2021

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THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

W.P.(MD)Nos.18249 and 18250 of 2019

and

W.M.P.(MD)Nos.14691 and 14692 of 2019

W.P.(MD)No.18249 of 2019:-

M/s.Balu Autos,
represented by its Partner,
K.B.Sidarth : Petitioner

Vs.

The Assistant Commissioner (ST), (FAC),
Thanjavur-II Assessment Circle,
C.T.Buildings,
Sachidananda Mooppanar Road,
Thanjavur. : Respondent

PRAYER :- Petition filed under Article 226 of the Constitution of India seeking a Writ of Certioarari, to call for the records of the respondent in TIN-33953825637/2013-14, dated 08.07.2019 insofar as it levies tax and penalty under the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner :Mr.K.Soundarajan
For Respondent :Mr.S.Dhayalan
Government Advocate

W.P.(MD)No.18250 of 2019:-

M/s.Balu Autos,
represented by its Partner,
K.B.Sidarth : Petitioner

Vs.

The Assistant Commissioner (ST), (FAC),
Thanjavur-II Assessment Circle,
C.T.Buildings,
Sachidananda Mooppanar Road,
Thanjavur. : Respondent

PRAYER :- Petition filed under Article 226 of the Constitution of India seeking a Writ of Certioarari, to call for the records of the respondent in TIN-33953825637/2014-15, dated 08.07.2019 insofar as it levies tax an penalty under the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner :Mr.K.Soundarajan
For Respondent :Mr.S.Dhayalan
Government Advocate

COMMON ORDER

Heard the learned Counsel appearing on either side.

2.Though the petitions are two in number, the petitioner in both cases is one and the same and the assessment orders alone are different.

3.The subject matter pertains to the assessment years 2013-14 and 2014-15. By the impugned orders, the petitioner had been levied with tax under the Tamil Nadu Value Added Tax Act, 2006 and penalty under the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

4.The learned Counsel for the petitioner would point out that the assessment authority was obliged to pass two impugned orders. He would also point out that both Statutes contemplate granting of opportunity of personal hearing before the orders are passed. In this case, personal hearing was not afforded to the petitioner. Therefore, on this sole ground, the orders impugned in these Writ Petitions are quashed and the matter is remitted to the file of the respondent to pass orders afresh in accordance with law.

5.These Writ Petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSII)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

To
The Assistant Commissioner (ST), (FAC),
Thanjavur-II Assessment Circle,
C.T.Buildings,
Sachidananda Mooppanar Road,Thanjavur.

+1 CC to M/s.SPL GP (SR-6684[F],6740 dated 23/02/2021)

+2 CC to M/s.S.K.SOUNDARAJAN, Advocate (SR-6740[F] dated 23/02/2021)

W.P.(MD)Nos.18249 and 18250 of 2019
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