IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.07.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.4594, 4597 & 4598 of 2019 &
WMP.Nos.5202, 5204 & 5196 of 2019

Sankara Traders
represented by its proprietor,
Saurabh Munot,
64/1, Bazaar Street,
Chidambaram-608001 ... Petitioner in all WPs

Vs.

The Commercial Tax Officer (ST)
Chidambaram-I, Assessment Circle
... Respondent in WP.Nos.4594 & 4697 of 2019
The Commercial Tax Officer,
Chidambaram-I Circle,
Commercial Taxes Building,
Cuddalore-Chennai ECR Road,
C.Mutlur,
Chidambaram-608102 ... Respondent in WP.No.4598 of 2019

Prayer in WP.No.4594 of 2019: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records on the files of the respondent herein in TIN:33774442559/2012-13 dated 26.12.2018 and quash the same.

Prayer in WP.No.4597 of 2019: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records on the files of the respondent herein in TIN:33774442559/2013-14 dated

31.12.2018 and quash the same.

<u>Prayer in WP.No.4598 of 2019</u>: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records on the files of the respondent herein in TIN:33774442559/2015-16 dated 25.01.2019 and quash the same.

In all WPs
For Petitioner : Mr.Inbarajan N.

For Respondents : Mr.R.Siddharth
Government Advocate

<u>COMMON ORDER</u>

Learned counsel for the petitioner points out that identical orders of assessment passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') in the case of the petitioners' sister concern, have been set aside by this Court on 02.12.2021 in WP.No.9764, 9769, 9770 & 9774 of 2019, remanding the assessments to the file of the assessing authority on the ground that personal hearing in terms of Section 27(4) has not been afforded, which order has been accepted by the parties.

2. Hence, in the interests of consistency and acceding to the request made by both learned counsel, the same order is taken to be passed in the present matter as well. The impugned orders of assessment dated 26.12.2018, 31.12.2018 & 25.01.2019 for the periods 2012-13, 2013-14 & 2015-16 are set aside. The petitioner will be called upon by issuance of

notice by the authority and speaking orders of assessment shall be passed, de novo, within a period of six weeks from the date of personal hearing by the officer.

3. These writ petition are disposed in the aforesaid terms. Connected miscellaneous petitions are closed. No costs.

11.07.2022

Index : Yes/No
Speaking Order
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To

1.The Commercial Tax Officer (ST)
Chidambaram-I, Assessment Circle

2.The Commercial Tax Officer,
Chidambaram-I Circle,
Commercial Taxes Building,
Cuddalore-Chennai ECR Road,
C.Mutlur,
Chidambaram-608102

DR.ANITA SUMANTH, J.

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W.P.No.4594, 4597 & 4598 of 2019 &
WMP.No.5202, 5204 & 5196 of 2019

11.07.2022