IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.06.2022
CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.11435, 11439, 11441, 11442 & 11444 of 2019 &
WMP.Nos.11708, 11711, 11713, 11715 & 11716 of 2019

Tvl. Ultra Vision Housing Company,
Rep. by its Partner, D.Prabakar,
Block No.3A/F2, Hall Mak Apartment,
Parsn Sesh Nestle, Nanjundapuram Road,
Coimbatore – 641 036. ... Petitioner in all W.P.'s

Vs

The State Tax Officer,
Trichy Road Circle,
Coimbatore. ... Respondent in all W.P.'s

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN Nos.33871883547/2011-12, 33871883547/2012-13, dated 01.02.2019, TIN Nos.33871883547/2013-14, 33871883547/2014-15, 33871883547/2015-16 dated 06.02.2019 respectively, on the file of the respondent and quash the same as illegal, against the law and direct the respondent to follow the procedure.

(In all WPs)
For Petitioner : Dr.A.Thiyagarajan, Senior Counsel
for Mr.S.Karunakar

For Respondent : Mr.R.Siddharth,
Government Advocate

COMMON ORDER

Heard Dr.A.Thiyagarajan, learned Senior Counsel for Mr.S.Karunakar, learned counsel for the petitioner and Mr.R.Siddharth, learned Government Advocate for the respondent.

2.The challenge is to orders of assessment dated 01.02.2019 and 06.02.2019 in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

3.The main ground on which the impugned orders are assailed is violation of principles of natural justice. A perusal of the impugned order indicates that the premises of the petitioner were inspected by the enforcement officers on 12.05.2017 and certain defects have been noticed in the course of the visit.

4.The impugned orders had been passed on 01.02.2019 and 06.02.2019 referring to notices sent by RPAD on 03.01.2019, which the officers state, has been returned to the office with the endorsement 'left'. A copy of the notices have been placed on file wherein the officer calls upon the petitioner to file objections in writing within a period of fifteen (15) days from the date of receipt of the notices, failing which, final orders will be passed as per the proposal.

5.The respondent has also mentioned therein that an opportunity of personal hearing will be granted to him. However, no opportunity of personal hearing has been offered. That apart, the notices have admittedly been returned. The principles of natural justice, in my view require another opportunity to be granted to the petitioner to appear and states its defence. This has not been done in the present matter.

6.The proposals of the Enforcement Authority have been confirmed mutatis mutandis without any application of mind whatsoever by the Assessing Officer. Thus, even on merits, the assessments are unsustainable. For the aforesaid reasons, this Court is convinced that there has been violation of principles of natural justice in this matter and hence, the Orders of Assessment are set aside and these Writ Petitions allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.
kbs

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To
The State Tax Officer,
Trichy Road Circle,Coimbatore.

+5 ccs to Mr.S.Karunakar, Advocate Sr.NO. 40287
+1 cc to Special Government Pleader Sr.NO. 41554

W.P.Nos.11435, 11439, 11441,
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SVI(CO)
A.SK(13/07/2022)