BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.04.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).Nos.9014, 9049, 9061, 9071, 9093 and 9109 of 2022
and
W.M.P(MD).Nos.6485, 6486, 6500, 6502, 6503,
6507, 6509, 6515, 6516, 6523 and 6525 of 2022

M/s.Hotel Ramnath
Rep by its Proprietor
R.K.Ramanathan,
No.1335, South Rampart,
Old Bus Stand, Thanjavur-613001. ... Petitioner in all WPs

Vs.

The Assistant Commissioner (ST) (FAC),
Thanjavur II Assessment Circle,
Thanjavur. ...Respondent in all WPs

Prayer in WP(MD)No.9014 of 2022: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in connection with the order dated 20.01.2022 for the Assessment Year 2015-2016 and the consequential impugned order of the respondent in his proceedings in R.C.No.2166/2016/A6 dated 29.03.2022 and quash the same and to direct the Respondent to dispose the Petition as per section 84 of TNVAT Act 2006 filed by the Petitioner dated 21.08.2020 seeking to rectify the Revision Order of the Respondent dated 18.03.2020 for the Assessment Year 2015-2016 on merits and in accordance with law after affording personal hearing and cross examination of persons whose statements are relied.

Prayer in WP(MD). 9049 of 2022 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Pleased to issue a Writ of Certiorarified Mandamus or any other appropriate writ or order or direction in the nature of writ by calling for the records of the respondent in connection with the order dated 20.01.2022 for the Assessment Year 2010-2011 and the consequential impugned order of the Respondent in his proceedings in R.c.No.2166/2016/A6 dated 29.3.2022 and quash the same and to direct the Respondent to dispose the Petition as per section 84 of TNVAT Act 2006 filed by the Petitioner dated 21.8.2020 seeking to rectify the Revision Order of the Respondent dated

18.3.2020 for the Assessment Year 2010-2011 on merits and in accordance with law after affording personal hearing and cross examination of persons whose statements are relied.

Prayer in WP(MD). 9061 of 2022 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Pleased to issue a Writ of Certiorarified Mandamus or any other appropriate writ or order or direction in the nature of writ by calling for the records of the respondent in connection with the order dated 20.01.2022 for the Assessment Year 2011-2012 and the consequential impugned order of the Respondent in his proceedings in R.c.No.2166/2016/A6 dated 29.3.2022 and quash the same and to direct the Respondent to dispose the Petition as per section 84 of TNVAT Act 2006 filed by the Petitioner dated 21.8.2020 seeking to rectify the Revision Order of the Respondent dated 18.3.2020 for the Assessment Year 2011-2012 on merits and in accordance with law after affording personal hearing and cross examination of persons whose statements are relied.

Prayer in WP(MD). 9071 of 2022 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Pleased to issue a Writ of Certiorarified Mandamus or any other appropriate writ or order or direction in the nature of writ by calling for the records of the respondent in connection with the order dated 20.01.2022 for the Assessment Year 2012-2013 and the consequential impugned order of the Respondent in his proceedings in R.c.No.2166/2016/A6 dated 29.3.2022 and quash the same and to direct the Respondent to dispose the Petition as per section 84 of TNVAT Act 2006 filed by the Petitioner dated 21.8.2020 seeking to rectify the Revision Order of the Respondent dated 18.3.2020 for the Assessment Year 2012-2013 on merits and in accordance with law after affording personal hearing and cross examination of persons whose statements are relied.

Prayer in WP(MD). 9093 of 2022 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Pleased to issue a Writ of Certiorarified Mandamus or any other appropriate writ or order or direction in the nature of writ by calling for the records of the respondent in connection with the order dated 20.01.2022 for the Assessment Year 2013-2014 and the consequential impugned order of the Respondent in his proceedings in R.c.No.2166/2016/A6 dated 29.3.2022 and quash the same and to direct the Respondent to dispose the Petition as per section 84 of TNVAT Act 2006 filed by the Petitioner dated 21.8.2020 seeking to rectify the Revision Order of the Respondent dated 18.3.2020 for the Assessment Year 2013-2014 on merits and in accordance with law after affording personal hearing and cross examination of persons whose statements are relied.

Prayer in WP(MD). 9109 of 2022 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Pleased to issue a Writ of Certiorarified Mandamus or any other appropriate writ or order or direction in the nature of writ by calling for the records of the respondent in connection with the order dated 20.01.2022 for the Assessment Year 2014-2015 and the consequential impugned order of the Respondent in his proceedings in R.c.No.2166/2016/A6 dated 29.3.2022 and quash the same and to direct the Respondent to dispose the Petition as per section 84 of TNVAT Act 2006 filed by the Petitioner dated 21.8.2020 seeking to rectify the Revision Order of the Respondent dated 18.3.2020 for the Assessment Year 2014-2015 on merits and in accordance with law after affording personal hearing and cross examination of persons whose statements are relied.

(In all Writ Petitions)

For Petitioner	:	Mr.K.K.Senthilvelan for M/s.Gnanadesikan Law Associates
For Respondent	:	Mr.K.S.Selva Ganesan Additional Government Pleader

COMMON ORDER

After hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, these writ petitions are disposed at the time of admission by dispensing with the request for filing counter.

2. The impugned orders, dated 20.01.2022 have been passed under Section 84 of the Tamil Nadu Value Added Tax, 2006 and the consequential recovery notice, dated 29.03.2022 have been passed without granting adequate opportunity of hearing to the petitioner.

3. The facts on record indicate that for the assessment year 2010-2011 to 2015-2016, the petitioner had suffered assessment orders, dated 18.03.2020. Under these circumstances, the petitioner filed application under Section 84 of the Tamil Nadu Value Added Tax, 2006 to rectify and revise the orders for the assessment orders. Since no orders were passed, the petitioner was constrained to file batch of writ petitions in W.P.(MD).No.15880 of 2020 etc., which came to be ordered on 10.11.2020. Thereafter, two notices were issued and called upon the petitioner to appear for personal hearing. It appears that in the petitioner's there family was in tragedy as the petitioner's brother-in-law passed away and the petitioner himself suffered due to Covid-19. The fact remains that the petitioner could not appear before the respondents and the impugned orders were passed as state above.

4. Considering the above, I am inclined to quash the impugned order and remit the case back to the respondent to pass a speaking

order within a period of three months from the date of receipt of copy of this order. The petitioner is directed to appear before the respondent for person hearing on 06.06.2022. The petitioner shall make any additional representation on the aforesaid dates and thereafter, the respondent shall proceed to pass appropriate orders on merits and in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

The Assistant Commissioner (ST) (FAC),
Thanjavur II Assessment Circle, Thanjavur.

+6 CC to M/s.GNANADESIKAN LAW ASSOCIATES, Advocate (SR-22564[F] dated 29/04/2022)

+1cc to M/S.SPL GP, SR.No.23334, 23353, 23358, 23428 & 23442

W.P(MD).Nos.9014, 9049, 9061, 9071, 9093 and 9109 of 2022
29.04.2022

SS(CO)
GC(12.05.2022) 4P 9C