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W.P. Nos.3662 and 3663 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2023

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. Nos.3662 and 3663 of 2023 and
W.M.P. Nos.3751 and 3752 of 2023

Tvl.Scope International Private Limited,
(Now known as Standard Chartered
Global Business Services Private Limited),
represented by its Authorised Signatory
Mr.S.Sadhasivan

... Petitioner in both W.Ps

vs.

1.The Commercial Tax Officer (ST),
Nungambakkam Assessment Circle,
Spurtank Toad,
Chetpet, Chennai – 600 031.

2.The Assistant Commissioner,
Nungambakkam Assessment Circle,
Office of the Assistant Commissioner (ST),
Spurtank Road, Chetpet,
Chennai – 600 031.

3.The Commissioner of Commercial Taxes,
Ezhilagam, Chennai – 600 005. ... Respondents in both W.Ps

Prayer in both W.Ps: Writ petitions filed under Article 226 of the
Constitution of India to issue a Writ of Certiorari calling for the records
relating to order in Order TIN:33880461570/2014-15 and



W.P. Nos.3662 and 3663 of 2023

33880461570/2015-16 dated 31.10.2022 received on 24.11.2022 passed by the first respondent and quash the same.

For petitioner in both W.Ps : Mr.Raghavan Ramabadran

For respondents in both W.Ps : Mr.V.Prasanth Kiran,
Government Advocate

COMMON ORDER

By consent of both the parties, these writ petitions have been taken up for final disposal at the admission stage itself.

2.In these writ petitions, the petitioner has challenged the impugned assessment orders for the assessment years 2014-15 and 2015-16 both dated 31.10.2022 on the ground of violation of the principles of natural justice.

3.Heard Mr.Raghavan Ramabadran, learned counsel for the petitioner and Mr.V.Prasanth Kiran, learned Government Advocate, who accepts notice on behalf of the respondents.

4.Admittedly, as seen from the impugned orders dated 31.10.2022,



W.P. Nos.3662 and 3663 of 2023

the replies sent by the petitioner dated 17.04.2015 and 28.12.2017 in respect of the assessment year 2014-15 have not been considered by the respondents. Insofar as the assessment year 2015-16 is concerned, the reply dated 10.05.2016 sent by the petitioner has also not been considered by the respondents in the impugned assessment order dated 31.10.2022. As seen from the impugned assessment orders, no personal hearing was afforded to the petitioner and by a non-speaking order, the impugned assessment orders have been passed and the respondents have levied tax and penalty on the ground of short reporting by the petitioner in their monthly return under the TNVAT Act 2006. The impugned assessment orders, having been passed by violating the principles of natural justice and being non speaking orders with regard to the contentions of the petitioner as seen from their reply, both will have to be quashed and the matters will have to be remanded back to the first respondent for fresh consideration, on merits and in accordance with law.

5.For the foregoing reasons, the impugned assessment orders dated 31.10.2022 in respect of both the assessment years 2014-15 and 2015-16 are hereby quashed and the matters are remanded back to the



W.P. Nos.3662 and 3663 of 2023

ABDUL QUDDHOSE, J.

WEB COPY

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first respondent for fresh consideration, on merits and in accordance with law. The first respondent shall pass final orders, after adhering to the principles of natural justice and by granting the petitioner the right of personal hearing, within a period of twelve weeks from the date of receipt of a copy of this order.

6. With the above direction, these writ petitions stand disposed of.

Consequently, connected W.M.Ps. stand closed. No costs.

10.02.2023

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Index: Yes/No

To

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