



WEB COPY



W.P.Nos.12922 of 2023 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.12992,12994 & 12996 of 2023

and

W.M.P.Nos.12790 to 12792 of 2023

M/s.KK Granite Marketing
Rep. by its Authorized Signatory
109/110 Ramalingam Road West,
R.S.Puram Coimbatore- 641 002.
(Present Address 735/2, 1st Floor,
Goldwins,Avinashi Road, Civil Aerodrome Post,
Coimbatore 641 014)

.. Petitioner
in all writ petitions

VS

The Assistant Commissioner (ST),
RS Puram Assessment Circle,
Coimbatore - 641 018.

.. Respondent
in all writ petitions

Prayer : Petitions filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records of the impugned order of re-assessment in TN 33251943252 / 2011-12, 2012 - 13, 2013 - 14 dated 18.07.2022 received by the petitioner herein through registered only on 02.03.2023 from the files of the respondent herein and quash the same.

For Petitioner : Ms.Aparna Nandakumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



W.P.Nos.12922 of 2023 etc

COMMON ORDER

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Read this order in conjunction with and in continuation of order dated 26.04.2022. That reads as follows:-

"Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondent and seeks some time to obtain instructions and file a counter.

2. The challenge is to orders of assessment, all dated 18.07.2022, though received on 02.03.2023 and passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the periods 2011-12 to 2013-14 on the ground of violation of principles of natural justice.

3. As can be seen from the reference in the impugned orders, the exchange of notices and replies have commenced effectively in 2019 and there has been no communication after the petitioner's letter dated 18.10.2019. The impugned orders have been passed in July, 2022, after a gap of nearly three years, without even affording an opportunity of personal hearing to the petitioner.

4. Interim stay, effective till the next date of hearing.

5. List on 20.06.2023 at the end of admission list. Counter by then with an advance copy served upon the petitioner."

2. Today, on instructions from the assessing authority, Mr.Prashanth Kiran, accedes to the factual position as set out in paragraph 3 of order, extracted above. Thus, there is no doubt in my mind that the impugned orders of assessment must be set aside in order to enable the proceedings to be conducted in line with the principles of natural justice and in accordance with law.



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3. Impugned orders of assessment dated 18.07.2022 are stated to have been served on the petitioner only on 02.03.2023 and hence these writ petitions instituted on 21.04.2023 are not hit by laches.

4. In light of the discussion as above, orders of assessment dated 18.07.2022 are set aside. Let notice be issued afresh and personal hearing be conducted within a period of eight weeks from date of receipt of a copy of this order seeing as the periods in question relate to 2011 – 2012 and 2013 – 2014.

5. Writ petitions stand allowed. No costs. Connected miscellaneous petitions are closed.

20.06.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:
The Assistant Commissioner (ST),
RS Puram Assessment Circle,
Coimbatore - 641 018.



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W.P.Nos.12922 of 2023 etc

DR. ANITA SUMANTH,J.

ssm

W.P.Nos.12992, 12994 & 12996 of 2023

20.06.2023