



W.P.Nos.19837of 2020 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.19837, 19840, 19844 & 19847 of 2020
and

W.M.P.Nos. 24504, 24509, 24513 & 24511 of 2020

Tvl.R.P.Periyasamy & Co.,
Rep. By its Partner,
No.143/3, Sri Ganapathy Garden,
Palayapalayam,
Erode, Tamil Nadu 638 011

.. Petitioner
in all WPs

VS

Assistant Commissioner (ST)
Thindal Assessment Circle,
Erode.

.. Respondent
in all WPs

Prayer in W.P.No.19837 of 2020: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent in order dated 12.11.2020 in TIN : 3306290280/2012-13 and quash the same.

Prayer in W.P.No.19840 of 2020: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent in order dated 12.11.2020 in TIN : 3306290280/2013-14 and quash the same.

Prayer in W.P.No.19844 of 2020: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the respondent in order dated 12.11.2020 in TIN : 3306290280/2014-15 and quash the same.

Prayer in W.P.No.19844 of 2020: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari



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calling for the records of the respondent in order dated 12.11.2020
in TIN : 3306290280/2015-16 and quash the same.

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For Petitioner : Mr.Adithya Reddy
(in all writ petitions)

For Respondent : Mr.V.Prashanth Kiran
Government Advocate
(in all writ petitions)

COMMON ORDER

The challenge in these writ petitions is to an order of assessment dated 12.11.2020 passed under provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short, 'Act').

2. The short point is as to whether there is violation of principles of natural justice in these cases.

3. Admittedly, the petitioner has not appeared in response to personal hearing notice dated 14.10.2020. However, it is its case that a reply was given on 10.02.2020 that was not taken note of by the assessing authority. At the least, he would say the assessing authority ought to have taken note of the submissions made under reply dated 10.02.2020.

4. In the course of the submissions made, learned Government Advocate would state that he has had occasion to pursue the records and does not find letter dated 10.02.2020 to be part of the same. In such circumstances, the extract of the



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delivery book placed at page 81 of the compilation accompanying the writ affidavit assumes importance. That extract reads thus:-

Month & Date	Name and address	Letters etc	Bearer	Signature with time
10.01.2020	The AC (ST) Thindal Assessment Circle, Erode	From: R.P.Periyasamy TIN : 33062901280, Erode In response to your office notice for the FY 2013-14, your office notice no TIN: 33062901280 / 2013-14, notice date : 14.11.2019. and enclose for the following details i) copy of bank statement ii) copy of service tax return (ST-3)	Received 2012 - 2013 to 2015 - 2016 Sd/- 18.02.2020 AC (ST) Thindal Asst Circle	

5. The above extract is signed by the Assistant Commissioner (ST). Upon consideration of the signatures at pages 68, 81 & 85 and 86 of the compilation dated 15.12.2020, there is close similarity, though perhaps not complete identity in the signatures. That apart, the counter also does not deny the receipt of letter dated 10.02.2020 and it is only in the course of the oral submissions that such submission is advanced.

6. In light of the aforesaid position, I am of the considered view that the impugned orders, have been passed in contravention of the principles of natural justice, and they are set aside.



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7. Seeing as the periods of assessment are 2012 – 2013 to 2015 – 2016, the petitioners will appear before the authority on Monday i.e., 08.05.2023 at 10.30 a.m., without anticipating any further notice in this regard, for de novo hearing. Let the petitioner be heard, evidences in support of the submissions, if any, be considered, and orders passed, in accordance with law within eight weeks from 08.05.2023.

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

26.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

The Assistant Commissioner (ST)
Thindal Assessment Circle,
Erode



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DR. ANITA SUMANTH,J.

ssm

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