IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.28474, 28478, 28481 & 28483 of 2021
and
W.M.P.Nos.30078, 30066, 30071 & 30074 of 2021

NTT India Private Limited
formerly known as Dimension Date India Ltd.,
rep. By its Senior Taxation Manager
Bhavik H.Shah,
Good Shepard Square 4th Floor,
No.82, Kodambakkam High Road,
Nungambakkam, Chennai – 600 034. .. Petitioner in all W.Ps

vs

Assistant Commissioner (CT),
Nandanam Assessment Circle,
No.46, Greenways Road, Chennai – 600 028. .. Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent passed in TIN/33021562120/2012-13 dated 17.08.2021, TIN/33021562120/2013-14 dated 17.08.2021, TIN/33021562120/2014-15 dated 27.08.2021 and TIN/33021562120/2015-16 dated 27.08.2021 respectively and quash the same and further direct the respondent to re-do the assessment in accordance with the law after providing personal hearing to the petitioner.

For Petitioner	:	Mr.N.Murali in all W.Ps
For Respondents	:	Mr.C.Harsha Raj, Additional Government Pleader in all W.Ps

COMMON ORDER

The short point pleaded by learned counsel for the petitioner is that they did not have sufficient time to produce the particulars for completion of assessments, as sought for by the assessing authority.

2. There is really no flaw on the part of the authority in having finalized the assessments as sufficient opportunities have been granted prior to passing of the impugned orders under the provisions of the Tamil Nadu Value Added Tax Act, 2006. However, the reasons as set out at paragraph 9 of the writ affidavit explaining the failure to produce the documents before the officer in the words of the petitioner are as follows:-

"9. The petitioner submit their Head Office is

situated at Mumbai and the branch office is at Chennai. The corporate office at Mumbai is entrusted with dealing with tax disputes. The petitioner submit when the Covid-19 lockdown was imposed by the Govt.of India, from March 2020, the Head Office at Mumbai issued email communication and directed their employees are to attend work from their homes (work from home). The situation of work from home was even continued during the second covid-19 wave in 2021. Under these circumstances, the respondent issued notice dated 18.01.2021 and the petitioner tried to submit the documents through their letter consultant letter dated 09.04.2021. In their reply letter itself it was stated that due to Covid -19 lock down further documents are required it would take some more time to submit the same. The petitioner could not be able to produce all the documents as per the further hearing notice dated 26.07.2021. But, the respondent passed the impugned order dated 17.08.2021 for the year 2012 – 2013 without considering the same."

3. There appears to be some justification in the explanation of the assessee and Mr.Harsha Raj, learned Additional Government Pleader appearing for the respondent also, fairly, does not put up a very strenuous defence to the suggestion of this Court that the assessments may be be re-done after taking note of the submissions of the assessee and considering evidences, if any, filed by them.

4. Hence the impugned orders are set aside. The petitioner agrees to appear before the assessing authority on 06.04.2023 at

10.30 a.m. without anticipating any further notice in this regard. After hearing the petitioner and considering the explanations and documents filed by them, if any, orders shall be passed by the officer on or before 27.04.2023, in accordance with law.

5. Writ petitions stand allowed in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

20.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To

The Assistant Commissioner (CT),
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai – 600 028.

DR. ANITA SUMANTH,J.

ssm

W.P.Nos.28474, 28478, 28481 & 28483 of 2021

20.03.2023