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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.9981, 9986, 9988 and 9989 of 2022
and
W.M.P.Nos.9691, 9692, 9693 and 9694 of 2022

M/s.Doosan Power Systems Private Limited,
Represented by its Director
Mr.Sangju Jeong ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
Varadarajapuram, Chennai – 600 123. ... Respondent in all W.Ps

Prayer in W.P.No.9981 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Order passed by the respondent in TIN/33321661962/**2012-2013** dated 14.02.2022 against the petitioner and quash the same as violative of principles of natural justice, without application of mind, arbitrary, contrary to Section 19(1) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2006.

Prayer in W.P.No.9986 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Order passed by the respondent in TIN/33321661962/**2013-2014**

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dated 14.02.2022 against the petitioner and quash the same as violative of principles of natural justice, without application of mind, arbitrary, contrary to Section 19(1) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2006.

Prayer in W.P.No.9988 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Order passed by the respondent in TIN/33321661962/**2014-2015** dated 14.02.2022 against the petitioner and quash the same as violative of principles of natural justice, without application of mind, arbitrary, contrary to Section 19(1) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2006.

Prayer in W.P.No.9989 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Order passed by the respondent in TIN/33321661962/**2015-2016** dated 14.02.2022 against the petitioner and quash the same as violative of principles of natural justice, without application of mind, arbitrary, contrary to Section 19(1) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2006.

For Petitioner : Mr.M.A.Mudimannan
(In all W.Ps)

For Respondent : Mr.C.Harsharaj
(In all W.Ps) Additional Government Pleader

COMMON ORDER

By this Common Order, all these Writ Petitions are being disposed of

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without expressing any opinion on merits.

2. In these Writ Petitions, the petitioner has challenged the Impugned Assessment Orders dated 14.02.2022 passed by the respondent for the Assessment Years 2012-2013 to 2015-2016.

3. The Impugned Assessment Orders preceded notices for revising the assessment dated 30.06.2021 for the Assessment Years 2012-2013, 2013-2014 and 2015-2016 and the notice for revising the assessment dated 06.08.2021 for the Assessment Year 2014-2015. The petitioner has replied to the same by seeking time to file a reply on 09.08.2021. However, the petitioner failed to file a reply in time.

4. The reason that is forthcoming is that the Country was still under the throws of continuous and intermittent lockdown due to outbreak of Covid-19 pandemic and therefore the petitioner could not participate in the proceedings.

5. The learned counsel for the petitioner submits that the Impugned Assessment Order be set aside and remitted back by giving an opportunity to the petitioner to argue the case afresh.

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6. Learned counsel for the petitioner confirms that the petitioner has not approached this Court for these Assessment Years earlier.

7. Considering the above, this Court is inclined to come to the rescue of the petitioner as *prima facie* there is a violation of principles of natural justice.

8. Hence, the Impugned Assessment Orders all dated 14.02.2022 are quashed and the cases are remitted back to the respondent to pass a fresh order on merits considering the fact that the Writ Petitions were also filed immediately after the Impugned Assessment Orders are passed by the respondent.

9. Since the dispute pertains to the Assessment Years 2012-2013 to 2015-2016, it is expected that the petitioner will file a reply within a period of 30 days from the date of receipt of a copy of this Order and also appear before the respondent for personal hearing on **30.12.2024**.

10. The respondent shall thereafter fix further date of hearing and proceeded to pass appropriate orders on merits as expeditiously as possible.

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11. These Writ Petitions are disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08.11.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
Varadarajapuram, Chennai – 600 123.

C.SARAVANAN, J.

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