IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **13.06.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition Nos.14832 & 14834 of 2024 and
W.M.P.Nos.16075 & 16077 of 2024

In both WPs.
M/s.Styline Exports,
Represented by its Proprietor Mr.R.Dinesh,
No.2/9-2, Om Sakthi Nagar,
Andikadu, Anangur Village,
Tiruchengode-637 304. ... Petitioner

-vs-

The Assistant Commissioner (ST)(FAC),
Pallipalayam. ... Respondent

Prayer in W.P.No.14832 of 2024: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in CST:1099556/2015-2016 dated 06.02.2023 and quash the same.

Prayer in W.P.No.14834 of 2024: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in TIN:33132444711/2016-2017 dated 06.02.2023 and quash the same.

In both WPs.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.C.Harsha Raj, Addl. Govt. Pleader (T)

COMMON ORDER

By these two writ petitions, orders issued under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 are challenged on the ground that the petitioner was not put on notice before such orders were issued. Assessment orders dated 27.12.2018 were issued. In relation thereto, the petitioner filed rectification applications on 15.03.2022. Orders came to be passed without issuing notice to the petitioner on 06.02.2023. These writ petitions were filed in the said facts and circumstances.

2. Learned counsel for the petitioner referred to the impugned orders and pointed out that such orders were issued without notice to the petitioner.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent.

4. On examining the materials on record, the contention of learned counsel for the petitioner that the rectification orders were issued without

putting the petitioner on notice is liable to be accepted. Therefore, these orders are not sustainable.

5. For reasons set out above, the impugned rectification orders are set aside and these matters are remanded for reconsideration. The respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh orders within a period of three months from the date of receipt of a copy of this order. Since the impugned rectification orders have been set aside, any recovery measures, including attachment, pursuant thereto are also set aside.

6. These writ petitions are disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

13.06.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No
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SENTHILKUMAR RAMAMOORTHY,J

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To

The Assistant Commissioner (ST)(FAC),
Pallipalayam.

Writ Petition Nos.14832 & 14834 of 2024 and
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