IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.Nos.3069, 3071 and 3072 of 2021
and C.M.P.Nos.21223, 21227 and 21236 of 2021

M/s.KAG India Private Limited,
rep. by its Authorised Signatory C.Selvam,
No.2, Brindavan Street,
Lakshmipuram, Srinivasa Nagar,
Perungulathur, Chennai-600 063. .. Appellant in all appeals

vs

The Assistant Commissioner (ST),
Tambaram Assessment Circle,
No.342, 3rd Floor,
Integrated Commercial Taxes Buildings,
Nandanam, Chennai-600 015. .. Respondent in all appeals

Prayer: Appeals filed under Clause 15 of the Letters Patent against the common order dated 25.11.2021 passed by the learned Single Judge in W.P.Nos.25123, 25127 and 25124 of 2021.

For Appellant	:	Mr.V.Sundareswaran
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate (Taxes)

COMMON JUDGMENT
(Delivered by the Hon'ble Chief Justice)

The appeals impugn an order passed by a learned Single Judge of this Court directing appellant to exhaust the alternative remedy. Appellant in all the three appeals is the same and the appeals pertain to three different assessment years under the Tamil Nadu Value Added Tax Act, 2006.

2. The main grievance of appellant is that though they would have been happy to exhaust the alternative remedy, the problem is even in the show cause notice, reliance has been placed on 124 entries alleging mismatch. The entries are, as agreed by respondent counsel, from the documents retrieved from a third party, one Ajantha Tiles and Sanitary. It

has been the consistent case of appellant that they do not even know who this Ajantha Tiles and Sanitary is and they should be provided at least copies of documents based on which show cause notice has been issued.

3. Shri Prashanth Kiran states respondent has strictly complied with the procedure prescribed in ***JKM Graphics Solutions v. CTO***[1], which only requires details to be given and, according to counsel, details will not include copies of the documents.

4. We disagree with counsel Shri Prashanth Kiran and, according to us, the details, in these circumstances, will also include documents relied upon. We also find the officer's reluctance rather strange to make available copies of documents, based on which, show cause notice itself is based. Principles of natural justice would require that these documents are made available.

5. In the circumstances, we hereby quash and set aside the impugned order dated 25th November, 2021. We also quash and set aside the separate

1 [2017] 99 VST 343

assessment orders for the assessment year 2013-2014; 2014-2015 and 2015-2016 and remand the matter for *de novo* consideration. Respondent shall make available legible copies of all documents relied upon to issue show cause notices duly indexed and paginated to appellant within two weeks from the date this judgment is uploaded. Within two weeks thereafter, appellant shall file a reply/additional reply.

6. Thereafter, on or before 31st May, 2025, the assessment order for all the three assessment years shall be passed, after giving personal hearing to appellant, notice whereof shall be communicated at least five working days in advance. In case, the Assessing Officer is going to rely on any judgment or order passed by any Court or Tribunal while passing the assessment order, a list thereof shall be made available to appellant along with notice for personal hearing, so that appellant may deal with/distinguish the same.

7. Appeals are, accordingly, disposed of. There shall be no order as to costs. Consequently, interim applications stand closed.

We clarify that we have not made any observation on the merits of the matter.

(K.R.SHRIRAM, C.J.) (MOHAMMED SHAFFIQ, J.)
25.02.2025

Index : Yes/No
NC : Yes/No
bbr/mrn

To:

The Assistant Commissioner (ST),
Tambaram Assessment Circle,
No.342, 3rd Floor,
Integrated Commercial Taxes Buildings,
Nandanam, Chennai-600 015.

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ,J.

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W.A.No.3069, 3071 and 3072 of 2021

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