IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **16.02.2023**

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THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.Nos.4376, 4379, 4382 and 4385 of 2023
and
W.M.P.Nos.4412, 4413, 4415 and 4417 of 2023

M/s.Novateur Electrical & Digital Systems Pvt. Ltd.,
Rep. by its Authorised Signatory,
Mrs.Shivangi Singh,
10th Floor, Prestige Centre Court,
Office Block, Vijaya Forum Mall,
NSK Salai, Arcot Road,
Vadapalani, Chennai - 600 026. ... Petitioner
In all W.Ps.

Vs.

1.The Assistant Commissioner (ST),
Annasalai Assessment Circle,
No.1, Greams Road,
PAPMJ Annexure Building, 5th Floor,
Thousand Lights, Chennai - 600 006.

2.The Assistant Commissioner (ST),
Saidapet Assessment Circle,
No.1, Greams Road,
PAPMJ Annexure Building, 5th Floor,
Thousand Lights, Chennai - 600 006.

3.The Commissioner of Commercial Taxes,
Ezhilagam, Chennai - 600 005. ... Respondents
In all W.Ps.

COMMON PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records relating to the impugned order Nos.TIN/33820641441/2013-14, TIN/33820641441/2014-15, TIN/33820641441/2015-16 and TIN/33820641441/2016-17 all dated 29.10.2019 passed by the 1st respondent and quash.

For Petitioner In all W.Ps.	:	Mr.Raghavan Ramabadran
For Respondents In all W.Ps.	:	Mrs.K.Vasantha Mala Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the assessment orders all dated 29.10.2019 for the assessment years 2013-14, 2014-15, 2015-16 & 2016-17 on the ground of violation of principles of natural justice.

2. Mrs.K.Vasantha Mala, learned Government Advocate accepts notice on behalf of the respondents. By consent of both the parties, these writ petitions are taken up for final disposal in the admission stage itself.

3. Heard Mr.Raghavan Ramabadran, learned counsel for the

petitioner and Mrs.K.Vasantha Mala, learned Government Advocate appearing for the respondents.

4. The petitioner has challenged the respective impugned assessment orders on the following grounds:

(a) No personal hearing was afforded to the petitioner prior to the passing of the respective impugned assessment orders.

(b) Though the impugned assessment orders are dated 29.10.2019, the petitioner has received the same only on 30.01.2023.

5. The petitioner has also produced the cover in which the impugned assessment orders were enclosed.

6. As seen from the said cover, the date of dispatch of the impugned assessment orders by the respondent is disclosed as 27.01.2023, though the assessment order is dated 29.10.2019. Therefore, the statement of the petitioner that they had received the assessment orders all dated 29.10.2019 only on 30.01.2023 has to be believed.

7. Further as seen from the impugned assessment orders, no personal

hearing was afforded to the petitioner.

8. Learned Government Advocate appearing for the respondents has produced the written instructions received by the learned Special Government Pleader (Taxes) from the Assistant Commissioner, (ST), Anna Salai Assessment Circle, Chennai - 6 dated 15.02.2023, wherein they have stated that they are prepared to re-do the assessment. The said instructions received by the learned Special Government Pleader (Taxes) from the respondents is recorded.

9. For the foregoing reasons, the impugned assessment orders all dated 29.10.2019 have to be quashed and the matters have to be remanded back to the first respondent for fresh consideration on merits and in accordance with law.

10. In respect of W.P.No.4385 of 2023, since no proper show cause notice has been sent to the petitioner, the impugned assessment order in the said writ petition is treated as a Show Cause Notice and the petitioner is permitted to send a reply to the same which will have to be considered by

the respondent while passing the final orders.

11. In the result, the impugned assessment orders all dated 29.10.2019 passed by the first respondent for the assessment years 2013-14, 2014-15, 2015-16 & 2016-17 are hereby quashed and the matters are remanded back to the first respondent for fresh consideration on merits and in accordance with law. The first respondent is directed to pass final orders within a period of twelve weeks from the date of receipt of a copy of this order, after adhering to the principles of natural justice including granting the right of personal hearing to the petitioner. The petitioner's authorised representative is directed to appear before the first respondent on 03.03.2023 at 11.00a.m. for the personal hearing.

12. With the aforesaid directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

16.02.2023

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Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No

To

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ABDUL QUDDHOSE. J.,

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