



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 30371, 30373, 30374,
30379, 30380 & 30384 of 2026**

In all WPs.

Lucas Indian Service Limited
Represented by its Chief Financial Officer
Maguluri Surendra Kumar,
No.28, Poomagal Main Road,
Ekkattuthangal, Chennai-600 032.

..Petitioner

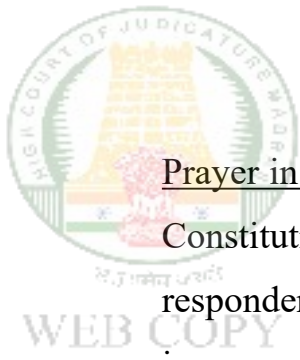
Vs

Assistant Commissioner (ST)
Annasalai Assessment circle
No.1, Greams Road, Chennai-600 006.

..Respondent

Prayer in W.P.No.30371 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent to fix a date for personal hearing on all issues including jurisdiction in respect of the notice dt.25.02.2022 issued by the respondent and to consequentially complete the assessment proceedings for the year 2008-2009 in accordance with the law in a time bound manner as fixed by this Hon'ble Court.

Prayer in W.P.No.30373 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent to fix a date for personal hearing on all issues including jurisdiction in respect of the notice dt.25.02.2022 issued by the respondent and to consequentially complete the assessment proceedings for the year 2009-2010 in accordance with the law in a time bound manner as fixed by this Hon'ble Court.



Prayer in W.P.No.30374 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent to fix a date for personal hearing on all issues including jurisdiction in respect of the notice dt.25.02.2022 issued by the respondent and to consequentially complete the assessment proceedings for the year 2010-2011 in accordance with the law in a time bound manner as fixed by this Hon'ble Court.

Prayer in W.P.No.30379 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent to fix a date for personal hearing on all issues including jurisdiction in respect of the notice dt.25.02.2022 issued by the respondent and to consequentially complete the assessment proceedings for the year 2011-2012 in accordance with the law in a time bound manner as fixed by this Hon'ble Court.

Prayer in W.P.No.30380 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent to fix a date for personal hearing on all issues including jurisdiction in respect of the notice dt.25.02.2022 issued by the respondent and to consequentially complete the assessment proceedings for the year 2012-2013 in accordance with the law in a time bound manner as fixed by this Hon'ble Court.

Prayer in W.P.No.30384 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent to fix a date for personal hearing on all issues including jurisdiction in respect of the notice dt. 25.02.2022 issued by the respondent and to



consequently complete the assessment proceedings for the year 2013-2014 in accordance with the law in a time bound manner as fixed by this Hon'ble Court.

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For Petitioner: Mr. Jawahar Surya
for Mr. N.Murali

For Respondent: Mr. R. Sethu Prabakaran
Government Advocate (Tax)

COMMON ORDER

In all these cases, show cause notices were issued to the petitioner in relation to assessments under the Tamil Nadu Value Added Tax Act, 2006. The petitioner replied thereto and also submitted representations requesting that a hearing be fixed and that the adjudication be completed within a reasonable time. Asserting that this was not done, the present writ petitions have been filed.

2. Mr. R. Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondent. He submits that the adjudication would be completed within a reasonable time.

3. Considering the nature of relief claimed and the relevant dates of issuance of show cause notices, it is just and appropriate to direct the respondent



to complete the adjudication in accordance with law. Therefore, these writ petitions are disposed of by directing the respondent to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter pass orders within three months from the date of receipt of a copy of this order. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

13-08-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Assistant Commissioner (ST)
Annasalai Assessment circle
No.1, Greams Road, Chennai-600 006.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

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