IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 09.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.1042 to 1044 of 2015

Bharathi Traders
Represented by its Proprietor
Rajasekar
5/36, Perambalur main road
Kunnam, Ariyalur .. Petitioner in all cases

Vs.

The Assistant Commissioner (CT)
(Commercial Taxes)
Ariyalur Circle
Ariyalur ... Respondents in all cases

common prayer:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the proceedings in TIN:33053602741/2009-10,2010-11 and 2011-12 dated 25.04.2014 and 30.4.2014 being ultravires of the provisions of the Tamilnadu Value Added Tax Act, 2006.

For Petitioner in all cases : Mr.V.Raghavachari

For Respondent both cases : Mr.S.Manoharan Sundaram AGP (T)

COMMON ORDER

The petitioner as well as the respondents are one and the same. The issue involved in these writ petitions are identical and common arguments have been advanced by counsel for both sides. Therefore, with the consent of counsel for both sides, the writ petitions are taken up together and are disposed of by this common order.

2. Learned counsel for the petitioner submitted that in a similar writ petition filed by the petitioner in W.P.29489 of 2014 this court by order dated 13.11.2014 has held as follows:

> "6. In the light of the above, this court is of the view that one more opportunity should be granted to the petitioner to put forth their

submissions. Hence, on the said ground, the impugned proceedings is interfered and accordingly, the writ petition is allowed and the impugned order is quashed and the matter is remanded to the respondent for fresh consideration. The petitioner shall submit their objections to the notice dated 10.03.2014 within three weeks from the date of receipt of a copy of this order. thereafter, the respondent, after affording opportunity shall pass a reasoned order of assessment on merits and in accordance with law."

The above said order is applicable to the facts of the present case. In view of the same, these writ petitions are allowed and the impugned proceedings in TIN:33053602741/2009-10,2010-11 and 2011-12 dated 25.04.2014 are quashed and the matter is remanded to the respondent for fresh consideration. The respondent, after affording opportunity of personal hearing to the petitioner, shall pass a reasoned order of assessment on merits and in accordance with law. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT)
(Commercial Taxes)
Ariyalur Circle
Ariyalur.

2 cc to Mr.V.Raghavachari ,Advocate, SR.No.12985
1 cc to Spl.overnment Pleader,(Taxes)Sr.No13392

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ggk(co)
pmk.11.4.2015