

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 17.8.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.24620 to 24624/2015 and

M.P.Nos.1 to 1 and 2 to 2 of 2015

M/s.Star Auto Works

Rep. by its Prop. S.M.Basha No.205 ECR

Road Pudupattinam Kalpakkam-603 102. ...

Petitioner in all WPs

Vs

- 1 The Assistant Commissioner (CT)
Thirukazhukundran No.42 Wahab Nagar
Thirukazhukundram.
- 2 The Commercial Tax Officer
Group-IV Enforcement (South) PAPJM
Buildings Greams Road Chennai-600 006.
- 3 The Joint Commissioner (CT)
(FAC) Enforcement II Greams Road PAPJM
Buildings Chennai-600 006. ...

Respondents in all Wps

Prayer in W.P.Nos.24620/15:- Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the first respondent in TIN 33881601999/2009-10 quash the impugned proceedings dated 24.02.2015 passed pursuant to the direction issued by the third respondent in and further direct the first respondent to consider the returns and annexures filed by the petitioner and thereafter apply his mind independently in light of the statutory provisions and the ratio laid down by this Honourable Court.

Prayer in W.P.Nos.24621/15:- Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the first respondent in TIN 33881601999/2010-11 quash the impugned proceedings dated 24.02.2015 passed pursuant to the direction issued by the third respondent in and further direct the first respondent to consider the returns and annexures filed by the petitioner and thereafter apply his mind

independently in light of the statutory provisions and the ratio laid down by this Honourable Court.

Prayer in W.P.Nos.24622/15:- Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the first respondent in TIN 33881601999/2011-12 quash the impugned proceedings dated 25.06.2015 passed pursuant to the direction issued by the third respondent in and further direct the first respondent to consider the returns and annexures filed by the petitioner and thereafter apply his mind independently in light of the statutory provisions and the ratio laid down by this Honourable Court.

Prayer in W.P.No.24623/15:- Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the first respondent in TIN 33881601999/2012-13 quash the impugned proceedings dated 25.06.2015 passed pursuant to the direction issued by the third respondent in and further direct the first respondent to consider the returns and annexures filed by the petitioner and thereafter apply his mind independently in light of the statutory provisions and the ratio laid down by this Honourable Court.

Prayer in W.P.No.24624/15:- Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the first respondent in TIN 33881601999/2013-14 quash the impugned proceedings dated 25.06.2015 passed pursuant to the direction issued by the third respondent in and further direct the first respondent to consider the returns and annexures filed by the petitioner and thereafter apply his mind independently in light of the statutory provisions and the ratio laid down by this Honourable Court.

For Petitioner :Mr.V.Sundareswaran

For Respondents :Mr.S.Manoharasundaram AGP (T)

COMMON ORDER

Writ petitions are filed for the issuance of a writ of certiorarified mandamus calling for the records of the first respondent in TIN 33881601999 for the assessment years 2009-10 to 2013-14 and quash the impugned proceedings dated 24.02.2015 and 25.6.2015 passed pursuant to the direction issued by the third respondent and further direct the first respondent to consider the returns and annexures filed by the petitioner and thereafter apply his mind independently in light of the statutory provisions and the ratio laid down by this Court.

2. According to the learned counsel, pointing out certain errors apparent on the face of the record of the assessment orders relating to ITC, the petitioner filed an application under Section 84 of the TNVAT Act. For all these years, necessary annexures have also been enclosed giving dealer wise details. The said application dated 18.7.2015 under Section 84 of the TNVAT Act is pending consideration by the first respondent.

3. In the meanwhile, the petitioner's bank account was attached pursuant to which the banking operations relating to the said account is also suspended. Hence, the petitioner is before this Court for appropriate relief.

4. The learned counsel for the petitioner submitted that it would be suffice, if Section 84 application is considered on merits and necessary orders be passed on the basis of the materials annexed along with that application.

5. The learned Additional Government Pleader appearing for the respondent fairly submitted that the said application will be considered on merits.

6. In view of the above, there shall be a direction to the first respondent to consider the application filed under Section 84 of the TNVAT Act related to the assessments 2009-10 to 2013-14, along with all the annexures after affording due opportunity to the petitioner and thereafter, pass appropriate orders on merits within a period of six weeks. In the meantime, the bank attachment issued by the first respondent shall be kept in abeyance and petitioner be permitted to operate his accounts.

Writ petitions are disposed of accordingly. Consequently, connected miscellaneous petitions are closed. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

To

- 1 The Assistant Commissioner (CT)
Thirukazhukundran No.42 Wahab Nagar
Thirukazhukundram.

- 2 The Commercial Tax Officer
Group-IV Enforcement (South) PAPJM
Buildings Greams Road Chennai-600 006.
- 3 The Joint Commissioner (CT)
(FAC) Enforcement II Greams Road PAPJM
Buildings Chennai-600 006.

+1 cc to M/s.V.Sundareswaran Advocate, sr.43435
+1 cc to the Special Government Pleader(T)High Court
Madras-43625

W.P.Nos.24620 to 24624/2015

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