IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.Nos.30543 to 30547 of 2015
and
M.P.Nos.1, 1, 1, 1, 1, 2, 2 and 2 of 2015

Om Electronics
rep. by its Proprietor
B.Manthiram ... Petitioner in all WPs

Vs

Commercial Tax Officer
Koyembedu Assessment Circle
CMDA Administration Building
2nd Floor, Koyembedu,
Chennai 600 107. ...Respondent in all WPs

WP.Nos.30543 and 30544 of 2015: Writ petitions filed under Article 226 of the Constitution of India for the issuance of writ of Certiorarified Mandamus, to call for the records of the respondent passed in Nos.TIN/33761342881/2009-10 and TIN/33761342881/2010-11 dated 02.09.2015 and to quash the same and further direct the respondent to complete the above assessment in accordance with law.

WP.No.30545 of 2015: Writ petition filed under Article 226 of the Constitution of India for the issuance of writ of Certiorarified Mandamus, to call for the records of the respondent passed in TIN/33761342881/2011-12 dated 02.09.2015 and to quash the same insofar as it relates to difference between annexure -I and annexure-II and further direct the respondent to complete the above assessment in accordance with law.

WP.No.30546 of 2015: Writ petition filed under Article 226 of the Constitution of India for the issuance of writ of Certiorarified Mandamus, to call for the records of the respondent passed in TIN/33761342881/2012-13 dated 02.09.2015 and to quash the same insofar as it relates to difference between annexure -I and annexure-II sales return and further direct the respondent to complete the above assessment in accordance with law.

WP.No.30547 of 2015: Writ petition filed under Article 226 of the Constitution of India for the issuance of writ of Certiorarified Mandamus, to call for the records of the respondent passed in TIN/33761342881/2014-15 dated 02.09.2015 and to quash the same insofar as it relates to difference between annexure -I and annexure-II sales return, stock variation and penalty thereon and further direct the respondent to complete the above assessment in accordance with law.

For Petitioner : Mr.N.Murali

For Respondent : Mr.S.Kanmani Annamalai, Addl. Govt. Pleader

COMMON ORDER

The petitioner has filed these writ petitions, to quash the assessment orders passed by the respondent relating to the years 2009-10, 2010-11, 2011-12, 2012-13 and 2014-15 and consequently direct the respondent to complete the assessment for the years in question in accordance with law.

2.When the writ petitions are taken up for hearing, the learned counsel for the petitioner submitted that it would be suffice, if a direction is issued to the respondent to dispose of the petitions filed under 84 of the Tamil Nadu Value Added Tax Act, 2006 by the petitioner for the assessment years in question, on merits and in accordance with law.

3.The learned Additional Government Pleader, who took notice for the respondent, has no serious objection for granting one such relief to the petitioner.

4.In view of the same, without going into the issue involved herein, this court directs the respondent to dispose of Section 84 petitions under TNVAT Act filed by the petitioner for the assessment years in question on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner. The said exercise shall be completed within a period of six weeks from the date of receipt of a copy of this order.

5.Accordingly, all the writ petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

rk

To
Commercial Tax Officer
Koyembedu Assessment Circle
CMDA Administration Building
2nd Floor, Koyembedu,
Chennai 600 107.

+5 ccs to M/s.N.Murali, Advocate, sr.64420
+1 cc to The Special Government Pleader, sr.64770

W.P.Nos.30543 to 30547 of 2015

ala co
kra 14.12.2015