

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.10.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.No.32332 and 32333 of 2015
and
M.P.Nos.1 and 1 of 2015

Tvl.Jayabharatham Marketing rep. by
its Proprietor R.Kulasekaran ... Petitioner in
both the W.Ps

Vs

The Assistant Commissioner (CT),
Royapettah Assessment Circle,
No.46, Greenways Road,
Chennai - 28. ... Respondent in
both the W.Ps

Writ petitions filed under Article 226 of the Constitution of India for the issuance of writ of certiorari to call for the records of the respondent in his proceedings in TIN 33290781752/2011-12 and 33290781752/2012-13 dated 31.03.2015 and quash the same as illegal.

For Petitioner : Mr.P.R.Kumar in both the W.Ps

For Respondents : Mr.V.Haribabu,
Addl. Govt. Pleader (T)
in both the W.Ps

COMMON ORDER

By consent, the writ petitions are taken up for final disposal.

2.Challenging the revised assessment orders passed by the respondent for the assessment years 2011-2012 and 2012-2013 dated 31.03.2015, the present writ petitions have been filed.

3.The petitioner is a dealer in furniture and an assessee on the file of the respondent. Since the petitioner has not reported imported purchases in the returns, the respondent issued notices dated 03.11.2014 and though those notices were served on the staff of the petitioner company, it was not

brought to the knowledge of the petitioner. In the meanwhile, the respondent confirmed the proposal and passed the impugned orders on 31.03.2015. According to the petitioner, they came to know about the impugned orders, only after the recovery proceedings. Since the time for preferring appeal also expired, the petitioner has come up with these writ petitions.

4. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

5. Learned counsel appearing for the petitioner would submit that the impugned orders were brought to the knowledge of the petitioner only after initiation of recovery proceedings and therefore, the petitioner could not be able to file appeals under Section 51 of the TNVAT Act. He would further submit that the petitioner may be permitted to file appeals against the impugned orders.

6. Considering the submission made by the learned counsel for the petitioner, the petitioner is permitted to file appeals against the impugned orders dated 31.03.2015 within a period of two weeks from the date of receipt of a copy of this order. On such filing of the appeals, the respondent is directed to entertain the same without raising any issue with regard to limitation and pass appropriate orders on merits and in accordance with law, after affording due opportunity to the petitioner, as expeditiously as possible. The writ petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

mmi

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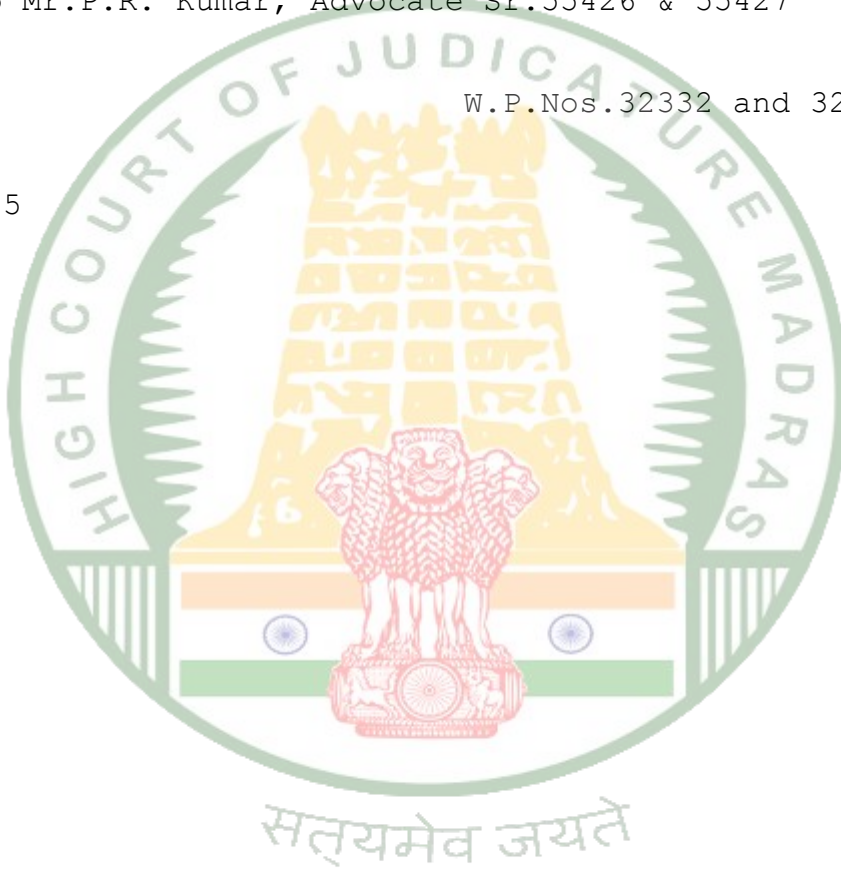
To

The Assistant Commissioner (CT),
Royapettah Assessment Circle,
No.46, Greenways Road,
Chennai - 28.

+ 1 cc to Special Government Pleader SR.56002
+ 2 ccs to Mr.P.R. Kumar, Advocate Sr.55426 & 55427

W.P.Nos.32332 and 32333 of 2015

KJI(CO)
Eu 29.10.15



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