BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 26.02.2015
CORAM:

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P.(MD)Nos.2444 to 2446 of 2015
and
M.P.Nos.1,1 and 1 of 2015

M/s.V.V.V.&Sons Edible Oils Ltd.,
Rep by its Director, No.443, Main Bazaar,
Virudhunagar. : Petitioner(in all WP's)

Vs.

1.The Commercial Tax Officer,
Virudhunagar - I Assessment Circle,
Virudhunagar.

2.The Assistant Commissioner [CT],
Tuticorin III. : Respondents(in all WP's)

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for the issue of a Writ of Certiorari to call for the records of the first respondent in his proceedings in Asst.No.33175721640/2011-2012, 2012-2013 and 2013-2014 and quash the pre-revision notice dated 09.02.2015 issued therein.

For Petitioner : Mr.R.L.Ramani Senior Counsel
For S.Raja Jeya Chandrapaul

For Respondents : Mr.A.Muthukaruppan
Additional Government Pleader

COMMON ORDER

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Mr.A.Muthukaruppan, learned Additional Government Pleader, takes notice for the respondents. By consent, the Writ Petitions are taken up for disposal at the stage of admission itself.

2. Challenge in these Writ Petitions is to the impugned pre-revision notices, dated 09.02.2015.

3. The only grievance of the petitioner is that before issuing the pre-revision notices, the first respondent should call for accounts and thereafter, issue such notices. Further, the learned counsel would contend that based on the audit report, the pre-revision notices have been issued. Therefore, the pre-revision notices are not valid. In support of his contention, the learned counsel would rely on Rule 10(11) of the Tamil Nadu Value Added Tax Rules 2007, wherein there is a mandatory provision that the Assessing Authority shall call for the accounts of those assesses for detailed scrutiny and pass appropriate orders.

4. The learned Additional Government Pleader appearing for the respondents would contend that admittedly, Rule 10(11) of the Tamil Nadu Value Added Tax Rules 2007, would contemplate that the Assessing Authority shall call for the accounts of those assessess for detailed scrutiny and pass appropriate orders and therefore, it is open to the petitioner to submit all the relevant documents, including the accounts and the authority concerned will give further more opportunity and thereafter pass appropriate orders.

5. In such view of the matter, suffice it to say that the petitioner will give a detailed reply for the pre-revision notices dated 09.02.2015, within a period of fifteen days from today, without waiting for a copy of this order, along with all the accounts and thereafter, the authority concerned will look into all the materials, consider the same, give opportunity of hearing to the petitioner, and thereafter pass appropriate orders on merits and in accordance with law.

6. The Writ Petitions stand disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(T & P)

\\True copy\\

Sub Assistant Registrar

To

1.The Commercial Tax Officer,
Virudhunagar - I Assessment Circle,
Virudhunagar.

2.The Assistant Commissioner [CT],
Tuticorin III.

+1 CC TO M/S.S.RAJA JEYA CHANDRA PAUL, ADVOCATE SR.NO.8971

+1 CC TO THE SPL.GOVT.PLEADER SR.NO.9487

COMMON ORDER MADE IN
W.P.(MD)Nos.2444 to 2446 of 2015 and
M.P.Nos.1,1 and 1 of 2015

NB

NA/10/03/2015/P2/5C