IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2016

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THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.11346 and 11347 of 2016
and
W.M.P.No.9808 of 2016 in W.P.No.11346 of 2016
and
W.M.P.No.9809 of 2016 in W.P.No.11347 of 2016

M/s.SS Manufacturing P Ltd.,
No.127, Mettupalayam Main Road,
Panruti Village,
Sriperumpudur Taluk,
Kancheepuram-631604.
Rep by its Managing Director ... Petitioner in both WPs

Vs.

The Asst. Commissioner [CT],
Oragadam Assessment Circle,
3/177, 2nd Floor, Bazaar Street,
Hajiya Nagar, Padappai 601301. ...Respondent in WP.11346/16

The Joint Commissioner of Commercial Taxes,
Chennai [South] Division,
Chennai-6.

The Asst. Commissioner [CT],
Oragadam Assessment Circle,
3/177, 2nd Floor, Bazaar Street,
Hajiya Nagar, Padappai 601301. ...Respondents in WP.11347/16

Prayer in W.P.No.11346 of 2016 : Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorarified Mandamus calling for the records relating to the impugned notice in Ref.TIN 33461663825/2014-15 dated 14.3.16 issued by the respondent, demanding a sum of Rs.19,27,988/- [received on 22.3.16] and quash the same and consequently direct the respondent to re-assess its order dt.1.4.15 in pursuance of Section 84 of the TANVAT Act 2006.

Prayer in W.P.No.11347 of 2016 : Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorarified Mandamus calling for the records relating to the impugned notice in Ref.TIN 33461663825/2014-15 dated 14.3.16, demanding a sum of Rs.54,643/- towards tax [received on 22.3.16] and quash the same and consequently direct the 1st respondent to pass order on the revision dated 22.6.15 filed by the petitioner.

For Petitioner in both WPs	:	Mr.R.Prabhakaran
For Respondents in both WPs	:	Mr.Manoharan Sundaram, Additional Government Pleader(T)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue Writs of Certiorarified Mandamus to call for the records relating to the impugned notices in reference TIN 33461663825/2014-15 dated 14.03.2016, demanding a sum of Rs.19,27,988/- and Rs.54,643/- towards tax, quash the same and consequently, direct the respondent to re-assess its order dated 01.04.2015 in pursuance of Section 84 of the TANVAT Act, 2006 and direct the 1st respondent to pass an order on the revision dated 22.06.2015 filed by the petitioner respectively.

2. It is the case of the petitioner that, in spite of this Court's direction given in W.P.No.15955 of 2015 dated 05.06.2015, granting liberty to the petitioner to file an application under Section 84 of TANVAT Act, 2006 [herein after referred to as Act] and on such application being filed, this Court directed the respondent to pass orders on merits and in accordance with law. The petitioner has stated that an application was filed under Section 84 of the Act. However, the respondent [Assistant Commissioner [CT], Oragadam Assessment Circle] had issued the impugned notices, without deciding the application filed under Section 84 of the Act. According to the petitioner, the revision petition is pending before the 1st respondent and the action taken by the 2nd respondent is erroneous.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondents submitted that, since the petitioner had contended that the application filed under Section 84 of the Act was not considered by the respondent and even prior to the disposal of the said application, the impugned notices were sent is concerned, the respondent may be directed to decide the assessment for the Assessment Year 2014-15 and pass the Order of Assessment in accordance with law.

4. In view of the submissions made by the learned counsel on either side, the impugned notices dated 14.03.2016 are set aside and the matter is remanded to the 2nd respondent

for consideration. The 2nd respondent is directed to pass regular assessment order for the assessment year 2014-15 in accordance with law. The 2nd respondent is also directed to consider the documents to be produced by the petitioner and after affording due opportunity of personal hearing, shall decide the matter on merits and in accordance with law. Since the impugned notices are set aside in these Writ Petitions, the revision petition pending before the 1st respondent stands closed.

With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1. The Asst. Commissioner [CT],
Oragadam Assessment Circle,
3/177, 2nd Floor, Bazaar Street,
Hajiya Nagar, Padappai 601301.

2. The Jt. Commissioner of Commercial Taxes,
Chennai [South] Division, Chennai-6.

+2cc's to Mr.R.Prabhakaran, Advocate, S.R.No.18929

W.P.Nos.11346 and 11347 of 2016
and
W.M.P.Nos.9808 & 9809 of 2016

EV(CO)
CA(28/03/2016)