IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.13589 to 13591 of 2016 and
W.M.P.Nos.11893 to 11895 of 2016

M/s.Shri Kamakoti Agencies,
rep by its Proprietress R.Janaki Ammal,
No.578, 579, Gandhi Road,
Panruti - 607 103. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT) (FAC),
Panruti (Town) Assessment Circle,
Panruti. ... Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN: 33344480286/2008-09, 2009-10 and 2010-11 and to quash the order dated 07.10.2015, 29.07.2015 and 30.06.2015 as passed totally overlooking the monthly returns in Form I filed by the petitioner for the months April 2008 to March 2009, April 2009 to March 2010 and April 2010 to March 2011 on due dates and so the impugned order is contrary to the provisions of the TNVAT Act and also without providing reasonable opportunity to the petitioner and to further direct the respondent to pass a fresh assessment order after considering the monthly returns filed by the petitioner after granting reasonable opportunity to the petitioner.

For Petitioner : Mr.P.Rajkumar
(in all W.Ps)

For Respondent : Mr.Cibi Vishnu,
(in all W.Ps) Additional Government Pleader (Tax)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN: 33344480286 for the assessment years 2008-09, 2009-10 and 2010-11 and to quash the order dated 07.10.2015, 29.07.2015 and 30.06.2015 respectively and to direct the respondent to pass a fresh assessment orders after considering the monthly returns filed by the petitioner after granting reasonable opportunity to the petitioner.

2.It is the case of the petitioner that the respondent had passed the impugned orders dated 07.10.2015, 29.07.2015 and 30.06.2015 respectively without considering the monthly returns submitted by the petitioner. The learned counsel for the petitioner submitted that the petitioner had also enclosed the acknowledgment for the submission of the monthly returns, however, inspite of the same, the respondent had not considered the monthly returns submitted by the petitioner.

3.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the petitioner had submitted the monthly returns before the respondent, the respondent may be directed to consider the same and decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent had passed the impugned orders without considering the monthly returns submitted by the petitioner, the impugned orders dated 07.10.2015, 29.07.2015 and 30.06.2015 are liable to be set aside. Accordingly, the same are set aside. The respondent is directed to decide the matter afresh, after considering the monthly returns submitted by the petitioner and after affording due opportunity of personal hearing to the petitioner. The petitioner is directed produce the acknowledgment and additional reply, if any, within a period of two weeks from the date of receipt of a copy of this order.

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



-s/d-
Assistant Registrar

True Copy



Sub-Assistant Registrar

To

The Assistant Commissioner (CT) (FAC),
Panruti (Town) Assessment Circle,
Panruti.

+1 cc to Mr.P.Rajkumar Advocate sr.22832
+1 cc to Special Government Pleader sr.22812

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