

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.33044 & 33045 of 2015 &
M.P.Nos.1 & 1 of 2015

Aaseer Leather Corporation
Rep. by its Partner
Naushad Ahamed
No.1 Peters Road
Chennai 600 044

... Petitioner in both W.Ps

v.

Assistant Commissioner (CT)
Pallavaram Assessment Circle
Plot No.32 & 33
Sripuram 2nd Street
Thiruneermalai Road
Chrompet
Chennai -44

... Respondent in both W.Ps

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the impugned order of the respondent passed in TIN/33550880646/12-13 and TIN/33550880646/13-14, dated 29.8.2015 and to quash the same and further direct the respondent to complete the assessment in accordance with law.

For Petitioner : Mr.N.Murali

For Respondents : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

COMMON ORDER

The petitioner has filed the above writ petitions to issue a Writ of Certiorarified Mandamus to call for the records of the respondent passed in TIN/33550880646 for the assessment years 2012-13 and 2013-14, dated 29.8.2015, to quash the same and to direct the respondent to complete the assessment proceedings in accordance with law..

2. It is the case of the petitioner that they sought extension of time for filing objections along with Form "WW". However, the respondent has passed the impugned orders without Form "WW". The non-filing of Form "WW" under section Section 63-A of the Tamil Nadu Value Added Tax Act, 2006, cannot ipso facto reject the returns as incorrect or incomplete or it would not make the turnover reported as escapement of turnover.

3. Mr.N.Murali, learned counsel appearing for the petitioner submitted that in similar circumstances, this Court in W.P.Nos.30435 and 30436 of 2015, dated 29.10.2015, set aside the impugned orders and remanded the matter back to the respondent for passing appropriate orders afresh.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that the issue involved in the present writ petitions are covered by the decision of this court made in W.P.Nos.30435 and 30436 of 2015.

5. Having regard to the submissions made by the learned counsel on either side, following the decision made in W.P.Nos.30435 and 30436 of 2015. I set aside impugned orders dated 29.8.2015 and remit the matters back to the respondent to decide the matters afresh. The petitioner is permitted to produce Form "WW" along with a copy of this order to the respondent within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the respondent is directed to consider the same and pass orders, on merits and in accordance with law, after giving due opportunity to the petitioner.

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

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

Rj

To

The Assistant Commissioner (CT)
Pallavaram Assessment Circle
Plot No.32 & 33
Sripuram 2nd Street
Thiruneermalai Road
Chrompet
Chennai -44

2 ccs to Mr.N. Murali, Advocate, Sr. 10646
1 cc to Special Government Pleader, Sr. 10425

W.P.Nos.33044 & 33045 of 2015 &
M.P.Nos.1 & 1 of 2015