In the High Court of Judicature at Madras

Dated : 19.8.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.27770 to 27774 of 2016
& WMP.Nos.23958 to 23962 of 2016

Tvl.General Engineering Suppliers
rep.by its Proprietor R.Jude ...Petitioner in all the WPs

Vs

The Commercial Tax Officer,
Peelamedu (North) Circle,
Peelamedu, Coimbatore. ...Respondent in all the WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the file of the respondent respectively in TIN : 33782124302/2011-12, TIN : 33782124302/2012-13, TIN : 33782124302/2013-14, TIN : 33782124302/ 2014-15 and TIN : 33782124302/2015-16 dated 6.6.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner in all the WPs :Mr.R.Senniappan
For Respondent in all the WPs :Mrs.Vasudha Thiagarajan, AGP

COMMON ORDER

The petitioner in these writ petitions has challenged the orders of assessment passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years 2011-12 to 2015-16.

2. The primary ground, on which, the impugned orders were questioned, is by contending that the pre-revision notices were not served on the petitioner.

3. Therefore, the learned Additional Government Pleader was directed to get instructions in the matter. Accordingly, a counter has been filed by the respondent, from which, it is seen that the pre-revision notices were sent to the address of the dealer, but returned with the endorsement 'no such addressee'.

Therefore, the Department affixed the notices in the place of business. Subsequently, the Department served the impugned assessment orders at the residence of the petitioner. Therefore, if the same procedure had been adopted while issuing pre-revision notices, the petitioner would have had an opportunity. However, it is not known as to how the pre-revision notices returned with the postal endorsement 'no such addressee', when the petitioner's registration certificate is not canceled. However, without going further into such controversies, since the assessments have been made ex parte, this Court is inclined to grant one more opportunity to the petitioner.

4. Hence, the writ petitions are disposed of with a direction to the petitioner to treat the impugned proceedings as show cause notices and submit their objections within a period of two weeks from the date of receipt of a copy of this order, after which, the respondent shall consider the objections, afford an opportunity of personal hearing to the petitioner and redo the assessments in accordance with law. No costs. Consequently, the above WMPs are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer, Peelamedu (North) Circle,
Peelamedu, Coimbatore.

+1cc to the Special Government Pleader Sr.47593
+1cc to Mr.R.Senniappan, Advocate Sr.47366

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nr[co]
srg 16/09/2016