In the High Court of Judicature at Madras

Dated : 25.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.41549 & 41550 of 2016
and
WMP.Nos.35552 to 35555 of 2016

M/s.Koyyah Brothers Agri Traders Private Limited,
Rep. by its Director, Mohammed Thameem,
Plot No.3068, Shanthi Colony,
Y Block, Anna Nagar,
Chennai - 600 030. ...Petitioner in both WPs

Vs

The Commercial Tax Officer,
Amaindakarai Assessment Circle,
Dowlath Towers, 7th Floor,
Taylors Road, Kilpauk,
Chennai - 600 010. ... Respondent in both WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN 33421025975/2012-13 & TIN 33421025975/2014-15 dated 08.12.2015, quash the same as illegal, arbitrary and unreasonable without jurisdiction under the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner in
both the writ petitions: Mr.V.Sundareswaran

For Respondent in
both the writ petitions :Mr.S.Kanmani Annamalai
Additional Government Pleader

COMMON ORDER

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice for the respondent and with their consent, the writ petitions itself are taken up for final disposal.

2.In these writ petitions, the petitioner, who is a registered dealer on the file of the respondent under the Tamil Nadu Value Added Tax Act, 2006, had challenged the orders of assessment for the years 2012-2013 and 2014-2015 under the provisions of the TNVAT Act. The first answer the petitioner has to state before this Court to entertain the writ petition is to seek an appropriate explanation as to why the petitioner did not give objections to the pre-assessment notice dated 03.11.2015. The second answer, the petitioner has to act as to why they have not pursued the appellate remedies as against the impugned orders which have been passed on 08.12.2015.

3.From the averments set out in the affidavit filed in support of these writ petitions nor the submissions made by the learned counsel for the petitioner, there is no proper explanation. This is sufficient to reject the writ petitions.

4.The learned counsel for the petitioner submitted that the same turnover has been taken for both the assessment orders. However, this Court is not inclined to consider the merits of the contentions raised by the petitioner as there is no proper explanation for the petitioner have not effectively defending the proceedings. Hence, this Court cannot entertain the writ petitions.

5.Accordingly, these Writ Petitions are dismissed as not maintainable, leaving it open to the petitioner to work out their remedies available under the Act. No costs. Consequently, connected Miscellaneous Petitions are also dismissed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Amaindakarai Assessment Circle,
Dowlath Towers, 7th Floor,
Taylors Road, Kilpauk,
Chennai - 600 010.

+1cc to Mr.V.Sundareswaran, Advocate Sr.69318
+1cc to the Special Government Pleader Sr.69229

W.P.Nos.41549 & 41550 of 2016

nm[co]
srg 22/12/2016