IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.Nos.41607 & 41608 of 2016
& WMP.Nos.35608 to 35611 of 2016

M/s.S.R.K.Traders [Defunct]
rep.by its Proprietor S.Ramakrishnan
No.159/1, Deivanayagam Street,
Shevapet, Salem 636002,
Salem District. ... Petitioner in both the writ petitions

Vs

The Assistant Commissioner [CT]
Shevapet Circle, Salem
Salem District. ... Respondent in both the writ petitions

Writ petitions filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records on the file of the respondent in the impugned proceedings made in TIN 33022642409/2013-14 and TIN 33022642409/2014-15 dated 10.07.2015 and Ni.07.2015(unsigned) respectively and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner in both the petitions : Mrs.R.Hemalatha

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

COMMON ORDER

Heard Mrs.R.Hemalatha, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing on behalf of the respondent.

2. The petitioner has filed these writ petitions challenging the orders of assessment for the years 2013-14 and 2014-15 under the provisions of the Tamil Nadu Value Added Tax Act, 2006. The grounds on which the impugned order has been questioned is by contending that the petitioner has surrendered

his Registration Certificate which has been acknowledged by the respondent on 10.12.2014 and closed down the business and the question of any inspection of the premises does not arise as the business has been closed.

3. To ascertain the correctness of the said submission, the learned Additional Government Pleader was directed to get instructions.

4. Today, the learned Additional Government Pleader has produced the original assessment files for both the assessment years, from which it is seen that the Assessing Orders have been received by one R.Veeramani, who is said to be the Accountant of the petitioner / Company. The said Veeramani, on behalf of S.Ramakrishnan, Proprietor of the petitioner / Company, wanted one month time to submit their objections. It is submitted by the petitioner that the said Veeramani is not an employee of the petitioner / Company and the petitioner had no knowledge of any proceedings initiated by the respondent and even if the petitioner has directed to give a reply, he will only have to state that he had stopped the business. In any event, the petitioner has, though stopped his business, the impugned assessments are prior to the alleged stoppage. Therefore, the petitioner should participate in the assessment proceedings.

5. Accordingly, there will be a direction to the petitioner to treat the impugned proceedings as show cause notices and submit their objections within a period of three weeks from the date of receipt of a copy of this order, by appearing in person before the Assessing Officer and on the same day, the petitioner shall also make his submissions which shall be recorded by the Assessing Officer and thereafter, and order shall be passed in accordance with law.

6. With the above direction, the writ petitions stand disposed of. No costs. Consenquently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

AP

To

The Assistant Commissioner [CT]
Shevapet Circle, Salem
Salem District.

+2cc's to M/s.R.Hemalatha, Advocate, S.R.No.71707
+1cc to the Special Government Pleader(T), S.R.No.71993

W.P.Nos.41607 & 41608 of 2016

RV(CO)
CA(28/12/2016)