IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2016

CORAM

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

WP.Nos.9169 to 9173 of 2016
and
WMP.Nos.8177 to 8181 of 2016

Tvl.Thangam Agencies,
Represented by its Proprietor,
S.T.Thenaruvi,
No.85/86, Sankari Road,
Tiruchengode,
Namakkal District. ... Petitioner in all W.Ps.

Versus

The Commercial Tax Officer,
Tiruchengode Town Assessment Circle,
Tiruchengode. ... Respondent in all W.Ps.

Prayer in W.P.No.9169 of 2016

Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33583183555/2009-10 dated 14.01.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

Prayer in W.P.No.9170 of 2016

Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33583183555/2010-11 dated 14.01.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

Prayer in W.P.No.9171 of 2016

Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33583183555/2011-12 dated 14.01.2016 and quash the same as being without jurisdiction and authority of law and contraryto the principles of natural justice.

Prayer in W.P.No.9172 of 2016

Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33583183555/2012-13 dated 14.01.2016 and quash the same as being without jurisdiction and authority of law and contraryto the principles of natural justice.

Prayer in W.P.No.9173 of 2016

Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33583183555/2013-14 dated 14.01.2016 and quash the same as being without jurisdiction and authority of law and contraryto the principles of natural justice.

For Petitioner in all W.Ps : Mr. R.Senniappan

For Respondents in all W.Ps : Mr.S.Kanmani Annamalai, Additional Government Pleader(T)

ORDER

The above Writ Petitions have been filed by the petitioner to issue Writs of Certiorarified Mandamus to call for the records on the file of the respondent in TIN No.33583183555 for the assessment years 2009-2010, 2010-2011, 2011-2012, 2012-2013 and 2013-2014 dated 14.01.2016 and quash the same.

2. It is the case of the petitioner that the respondent had passed the impugned order without considering their returns in respect of the assessment orders mentioned above in accordance with Section 22(6) of the TNVAT Act, 2006.

3. Further, the learned counsel appearing for the petitioner submitted that the Division Bench of this Court in the judgment reported in 66 VST 75 (USA Agencies Vs. State of Tamil Nadu) held that the respondent being a quasi judicial authority should follow the procedure by considering the returns filed by the petitioner therein. The respondent being a quasi judicial authority cannot ignore the returns submitted by the petitioner in accordance with the provisions of TNVAT Act.

4. Mr. S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent submitted

that since the respondent has not considered the monthly returns submitted by the petitioner, the impugned orders may be set aside and the matter may be remanded to the respondent for fresh consideration.

5. In view of the submissions made by the learned counsel on either side, following the judgment ratio held on by the Division Bench of this Court in 66 VST 75, I am of the view that the impugned orders passed by the respondent are liable to be set aside.

6. Accordingly, they are set aside and the matters are remanded to the respondent for fresh consideration. The respondent is directed to consider the monthly returns submitted by the petitioner and decide the matter afresh after affording due opportunity of personal hearing to the petitioner.

7. With these observations, the Writ Petitions are disposed of. No cost. Consequentially, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mrp

To

The Commercial Tax Officer,
Tiruchengode Town Assessment Circle,
Tiruchengode.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.18908
+1cc to the Special Government Pleader(T), S.R.No.18618

WP.Nos.9169 to 9173 of 2016

KSJ(CO)
CA(01/04/2016)