IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.9322 to 9326 of 2016
and
W.M.P.Nos.8320 to 8324 of 2016

Tvl Videocon Industries Limited
rep by its Senior Accounts Officer,
No.42, Thirumalai Pilai Road,
T.Nagar, Chennai – 600 017. ... Petitioner in all W.Ps

Vs.

The Deputy Commissioner (CT)-IV (FAC),
Large Tax Payers Unit,
No.34, Dugar Towers, 5th Floor,
Marshalls Road, Egmore,
Chennai – 600 008. ... Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in TIN 33251522660 for the assessment years 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 dated 28.01.2016 and to quash the same as illegal, unconstitutional, arbitrary and having been passed in contrary to the provisions of TNVAT Act, 2006.

For Petitioner (in all W.Ps) : Mr.A.Ravichandran

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

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent in TIN 33252522660 for the assessment years 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 dated 28.01.2016 and to quash the same.

2.It is the case of the petitioner that inspite of this Court having set aside the earlier orders passed by the respondent dated 23.12.2015, by order dated 07.03.2016 in W.P.Nos.2400 to 2407 of 2016, the respondent had erroneously passed the impugned orders. Further, according to the petitioner, the respondent had committed an act of duplicate assessment inspite of the original assessment order dated 23.12.2015 for the very same assessment years, which were challenged and the same were also set aside by this Court in the above said Writ Petitions.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that in view of the order passed in W.P.Nos.2400 to 2407 of 2016, the impugned orders dated 28.01.2016 may be set aside and the matter may be remanded to the respondent for fresh consideration.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that this Court had already set aside the impugned orders dated 23.12.2015 in W.P.Nos.2400 to 2407 of 2016 and remitted back the matter to the respondent for fresh consideration, the present impugned orders dated 28.01.2016 are also liable to be set aside. Accordingly, the impugned orders dated 28.01.2016 are set aside and the matter is remanded to the respondent for fresh consideration and the respondent is directed to consider the issue involved in the present impugned orders, after considering the objections filed by the petitioner and the documents produced by them and decide the matter afresh, after affording due opportunity of personal hearing to the petitioner. It is open to the petitioner to file fresh objections before the respondent.

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

va

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Deputy Commissioner (CT)-IV (FAC),
Large Tax Payers Unit,
No.34, Dugar Towers, 5th Floor,
Marshalls Road, Egmore, Chennai - 600 008.

+ 1 cc to Mr.A.Ravichandran, Advocate Sr 16303
+ 1 cc to The Spl.Govt.Pleader(Taxes), Hct.Mds-104. Sr 16148

KR/17/3/16

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