IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.10641 to 10646 of 2017
and
W.M.P.Nos.11579 to 11584 of 2017

M/s.Supreme Auto Components India Pvt. Ltd.,
Manufacturers of Press Tools & Pressed components
for Automotive & Engineering Applications,
Rep. By its Authorised Signatory Mr.K.Madhaiyan

... Petitioner in all W.Ps'

Vs.

1.The Assistant Commissioner (CT),
Hosur (South) Assessment Circle,
Hosur.

2.The Commercial Tax Officer (Enforcement)
Group-II, Hosur.

3.The Joint Commissioner (CT),
Salem. ... Respondents in all W.Ps'.

Common Prayer: Petitions filed under Article 226 of the Constitution of India to issue a WRIT OF CERTIORARIFIED MANDAMUS, to call for the records of the first respondent in TIN 33363364969/2011-12, 2012-13, 2013-14, 2014-15, 2014-2015, 2015-16 and 2016-17 respectively dated 28.02.2017 passed implementing the directions of the Enforcement wing report of the second and third respondents, quash the same and further direct the first respondent to pass order upon independent application of mind in light of the statutory provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner (In all W.Ps')	:	Mr.V.Sundareswaran
For Respondents (In all W.Ps')	:	Mr.K.Venkatesh, Government Advocate

COMMON ORDER

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, appearing for the respondents.

2. The petitioner challenges the orders of assessment passed by the first respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, for the years 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17, respectively, all dated 28.02.2017.

3. Though the petitioner received the re-assessment notices dated 29.12.2016, they did not submit their objections. Therefore, the Assessing Officer, completed the assessment on the available materials. However, the petitioner had paid 15% of the disputed tax and taking into consideration of the same, the Court, while entertaining the writ petitions, granted an order of interim stay.

4. Taking note of the fact that the petitioner did not submit their objections and that they could be given an opportunity to do so, because, they have remitted 15% of the tax, this Court is inclined to remand the matter for fresh consideration before the respondents.

5. Accordingly, instead of setting aside the impugned assessment orders, the petitioner is directed to treat the impugned assessment orders as show cause notices and submit their objections within a period of 15 days from the date of receipt of a copy of this order, after which, the respondents shall consider the objections, taking note of the documents that the petitioner may produce and redo the assessment, in accordance with law and till the orders are passed, in terms of the above direction, no coercive action shall be initiated against the petitioner for recovery of the balance amount of the tax and penalty.

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

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vsm

To

1.The Assistant Commissioner (CT),
   Hosur (South) Assessment Circle,
   Hosur.

2.The Commercial Tax Officer (Enforcement)
   Group-II, Hosur.

3.The Joint Commissioner (CT),
   Salem.

+1cc to the Government Pleader(Taxes), S.R.No. 51785

W.P.Nos.10641 to 10646 of 2017

PVS(CO)
GN(29/08/2017)