IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.32136 to 32138 of 2017
and W.M.P.Nos.35296 to 35301 of 2017

M/s.M.G.S.Agro Bio Fuels,
Rep. by its Proprietrix - S.Latha,
No.9/5, Thandarampattu Road,
Manjampoondi Village,
Kilsirupakkam Post,
Tiruvannamalai Taluk & District - 606601.
.. Petitioner in all W.Ps.

..Vs..

The Assistant Commissioner (CT),
Tiruvannamalai-II Circle,
Tiruvannamalai, Tiruvannamalai District.
.. Respondent in all W.Ps.

Prayer in W.P.No.32136 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent in his impugned proceedings made in TIN.33524661771/2013-2014 dated 25.09.2017, quash the same as illegal and contrary to the scheme of the Act.

Prayer in W.P.No.32137 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent in his impugned proceedings made in TIN.33524661771/2015-2016 dated 25.09.2017, quash the same as illegal and contrary to the scheme of the Act.

Prayer in W.P.No.32138 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent in his impugned proceedings made in TIN.33524661771/2016-2017 dated 25.09.2017, quash the same as illegal and contrary to the scheme of the Act.

For Petitioner in all W.Ps. : Mr.S.Rajasekar
For Respondent in all W.Ps. : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2.The petitioner who is the registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) is before this Court challenging the impugned order as if in violation of principles of natural justice dated 16.08.2017. The petitioner cannot raise such a ground because the petitioner did not respond to the revision notice dated 16.08.2017. The petitioner's case is that they sent a representation dated 20.09.2017 by registered post requesting for time and such representation was received in the office of the respondent on 21.09.2017 as seen from the postal acknowledgement card and the respondent could have granted time.

3.Considering these facts, this Court is of the view that one more opportunity may be granted to the petitioner to go before the Assessing Officer, more so, when the proposed revision of assessment is based upon the materials culled out from the official website of the Department. Such direction would be coupled with certain conditions.

4.Accordingly, the writ petitions are disposed of by directing the petitioner to pay 15% of the tax as computed by the respondent for each of the assessment years, i.e. 2013-2014, 2015-2016 and 2016-2017 and if such payment is made within a period of eight weeks from the date of receipt of a copy of this order, the petitioner will be entitled to treat the assessment orders for the respective years as show cause notice and submit their objections within a period of fifteen days therefrom. On receipt of the objections, the respondent is directed to afford an opportunity of personal hearing to the petitioner and re-do the assessment in accordance with law. It is needless to add that the benefit of this order will not enure to the petitioner if the petitioner fails to comply with the condition of payment of 15% of the disputed tax within the time stipulated. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True copy//

Sub Assistant Registrar

cse

To

The Assistant Commissioner (CT),
Tiruvannamalai-II Circle,
Tiruvannamalai, Tiruvannamalai District.

+3cc's to Mr.R.Hemalatha, Advocate SR.No.8879
+1cc to Special Government Pleader(Taxes) SR.No.88765

W.P.Nos.32136 to 32138 of 2017
and W.M.P.Nos.35296 to 35301 of 2017

SJ(CO)
GN(10/01/2018)