

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2017

CORAM:

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

W.P.Nos.13382 to 13384 of 2017
and
WMP Nos.14414 to 14416 of 2017

M/s.DRS Industries Pvt. Limited
represented by its Director
D.Shivakumar ... Petitioner

Vs.

The Assistant Commissioner (CT)
Peelamedu South Circle,
Coimbatore. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records comprised in impugned order TIN No.33592025224/2010-11, TIN No.33952102335/2011-12 and TIN No.33952102335/2012-13 respectively dated 22.03.2017 on the file of the respondent and quash the same and consequently direct the respondent to pass the order afresh in accordance with law after affording opportunity to the petitioner.

For Petitioner : Mr.K.Magesh

For Respondent : Mr.S.Kanmani Annamalai

COMMON ORDER

Heard Mr.K.Magesh, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent.

2.The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, is aggrieved by the orders passed by the respondent confirming the demand for payment of interest for the assessment years 2010-11, 2011-12 and 2012-13.

3.It appears that a combined notice dated 15.02.2017 was issued for all the three assessment years, to which, the petitioner sought for 15 days time for submission of its objections. After expiry of 15 days time, since no objection was

received from the petitioner, the respondent confirmed the proposal. Hence, the petitioner is before this Court challenging the impugned orders.

4.Firstly, it is to be noted that the petitioners' earlier reply dated 12.01.2016 and 16.12.2016 have not been considered by the respondent. That apart, a combined notice has been given for all the three assessment years. In my considered view, the respondent would have issued final notice and thereafter proceed further, especially when the demand for payment of interest is concerned. Therefore, this Court is inclined to provide one more opportunity to the petitioner.

5.Accordingly, the petitioner is directed to treat the impugned orders as show cause notices and submit its objections within a period of 15 days from the date of receipt of a copy of this order. On receipt of the objections from the petitioner, the respondent shall consider the same and pass orders afresh, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner.

6.With the above directions, all the writ petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

rk

To

The Assistant Commissioner (CT)
Peelamedu South Circle,
Coimbatore.

+1 cc to Mr.K.Magesh Advocate sr 48849

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