In the High Court of Judicature at Madras

Dated : 07.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.24056 & 24057 of 2017
& WMP.Nos.25379 to 25382 of 2017

T.Sakthi Murugan, Proprietor,
Sakthi Murugan Lorry Service
and Nithya Sri Construction,
Vanur Taluk. ...Petitioner

Vs

The Deputy Commercial Tax Officer,
Tindivanam. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records of the respondent in TIN Nos.33564723732/2013-14 and 33564723732/2014-15 dated 25.2.2017 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.S.Kanmani Annamalai, AGP

COMMON ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is a registered dealer on the file of the respondent

under the provisions of the Tamil Nadu Value Added Tax Act, 2006. The petitioner is carrying on business of civil works and transportation services. The petitioner is aggrieved by the assessment orders passed by the respondent for the assessment years 2013-14 and 2014-15.

3. It appears that the revision notices were issued for both the assessment years and the same were served by affixure.

4. The petitioner's case is that there is no possibility of service of notice by affixure, since the petitioner is carrying on business in the very same premises. According to the petitioner, since the petitioner did not have notice of the proceedings, they could not file objections to the revision notices and as a consequence, the respondent passed the impugned orders confirming the proposal in the notices, as the petitioner failed to file their objections. Only after the impugned assessment orders were passed, the petitioner came to know about the same and immediately thereafter, they filed petitions under Section 84 of the said Act on 13.3.2017 seeking copies of certain documents and on such furnishing of the copies of the documents, the petitioner sought reasonable time to file their objections.

5. Considering the above facts, the writ petitions are disposed of with a direction to the respondent to consider the petitioner's representations dated 13.3.2017, furnish the documents sought for, give an opportunity to file their objections and thereafter pass a reasoned order on merits and in accordance with law. Till such orders are passed, no coercive action shall be initiated against the petitioner. No costs. Consequently, the above WMPs are closed.

07.9.2017

Internet : Yes

To
The Deputy Commercial Tax Officer, Tindivanam.

RS

T.S.SIVAGNANAM,J

RS

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