IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.8425 and 8426 of 2006
&
W.M.P.Nos.9343 to 9346 of 2006

M/s.The Peria Karamalai Tea
& Produce Co., Ltd.,
Rep. by its Executive Director
Prakash Parasher
No.234-A, Race Course Road
Coimbatore ... Petitioner in both WPs

Vs

1. The Commercial Tax Officer (FAC)
Trichy Road Circle
Coimbatore

2. The State of Tamil Nadu
Rep. by the Secretary to Government
Department of Commercial Taxes &
Religious Endowments
Fort St. George
Chennai - 600 009 ... Respondents in all WPs

Prayer in W.P.No.8425 of 2006:- Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent herein in C.S.T.No.299513/2000-01 on his files, quash the proceedings dated 23.01.2006, issued therein and further forbear the first respondent to impose sales tax in respect of the export sales affected by the petitioner herein, in view of the prohibition contained under Article 286(1)(a) of the Constitution of India in the light of the dictum of the Apex Court in the case of M/s.Leather Facts Co. reported in 66 STC.91.

Prayer in W.P.No.8426 of 2006:- Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the first respondent herein in TNGST No.1880060/2000-01 on his files, quash the proceedings dated 23.01.2006, issued therein and further forbear the first respondent to impose sales tax in respect of the export sales affected by the petitioner herein, in view of the prohibition contained under Article 286(1)(a) of the Constitution of India in the light of the dictum of the Apex Court in the case of M/s.Leather Facts Co. reported in 66 STC.91.

For Petitioner in all Wps	:	Ms.R.Hemalatha
For Respondent in all WPs	:	Mr.Kanmani Annamalai Additional Government Pleader

C O M M O N O R D E R

Heard Ms.R.Hemalatha, learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents.

2. In these writ petitions, the petitioner has challenged the pre-revision notices dated 23.01.2006 issued both under the Tamil Nadu General Sales Tax Act and Central Sales Tax Act proposing to revise the assessment. Though the writ petitions were filed on the ground that the notices are barred by limitation, taking note of the decision of the Division Bench in M/s.Stanes Amalgamated Estates Limited Vs. The Commercial Tax Officer, Trichy Road Circle, Coimbatore, in W.P.No.3175 of 2006 dated 27.08.2013, this Court is of the view that the notices are not barred by limitation as the Assessment Orders in both the cases were passed much after the amendment to Section 16(1)(a) of the Tamil Nadu General Sales Tax Act. Therefore, the impugned notices cannot be quashed.

3. Accordingly, while rejecting the prayer to set aside the impugned notices, liberty is granted to the petitioner to submit their objections and contest the matter on merits before the Assessing Officer. The petitioners shall file their objections to the impugned notices within a period of thirty days from the date of receipt of a copy of this order, after which the respondent Assessing Officer shall afford an opportunity of personal hearing to the petitioner and complete the assessment in accordance with law.

4. The writ petitions are disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

gpa

To

1. The Commercial Tax Officer (FAC)
   Trichy Road Circle
   Coimbatore

2. The Secretary to Government
   Department of Commercial Taxes &
   Religious Endowments
   Fort St. George
   Chennai - 600 009

+1cc to Ms.R.Hemalatha, Advocate, S.R.No.60764
+1cc to the Special Government Pleader(T), S.R.No.60181

W.P Nos.8425 and 8426 of 2006
&
W.M.P.Nos.9343 to 9346 of 2006

RR(CO)
CA(13/10/2017)