IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2017

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WP Nos.26460 to 26465 of 2017 & WMP Nos.28164 to 28169 of 2017

Tvl.Myung Sung India Precision Pvt., Ltd.,
rep. by its Deputy General Manager,
Finance, Mr.Senthil Rajan,
No.274, 275 & 276 Gajalakshmi Nagar,
Irrunkattukottai, Sriperumbudur Taluk,
Kanchipuram District-602 105. ... Petitioner in all W.Ps.

Vs.

Assistant Commissioner (CT),
Sriperumbudur Assessment Circle,
Station: Varadarajapuram,
Chennai-602 103. ... Respondent in all W.Ps.

Petitions filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in TIN:33071663409/2010-11, 2014-15, 2015-16, 2011-12, 2012-13 & 2013-14 respectively, dated 03.07.2017, quashing the same in so far as it relates to the assessment years TNVAT:2010-11, 2014-15, 2015-16, 2011-12, 2012-13, 2013-14 respectively, while directing the respondent to pass fresh assessment order after giving an opportunity of being heard.

For Petitioner in All Wps : Mr.K.Senguttuvan
For Respondent in All Wps : Mr.K.Venkatesh, Government Advocate

C O M M O N O R D E R

Heard Mr.K.Senguttuvan, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent. With consent on either side, these writ petitions are taken up for final disposal.

2.The petitioner, who is a registered dealer on the file of the respondent under provisions of Tamil Nadu Value Added Tax Act, 2006 (in short “TNVAT Act”), is before this Court challenging the assessment orders dated 03.07.2017, for the assessment years 2010-11 to 2015-16. The petitioner has challenged the impugned orders on the ground that revision notice dated 06.04.2017 was not received by them. One more contention advanced by the learned counsel for the petitioner is that though the petitioner had filed rectification petition under Section 84 of the TNVAT Act on 21.08.2017, the respondent has refused to entertain the same.

3.The above referred two submissions were recorded by me in the order dated 10.10.2017, and Mr.K.Venkatesh, learned Government Advocate was directed to verify and get instructions from the Assessing Officer. The learned Government Advocate today produced a copy of the assessment file, which shows that revision notice has been issued to the petitioner. Therefore, the first contention raised by the petitioner has to fail.

4.With regard to the rectification petition, the assessing officer states that till date he has not received any rectification petition, rather the assessee has spoken to the Assessing Officer over phone stating that he should not proceed further for recovery, since these writ petitions are pending.

5.I do not wish to go into the controversy as to whether the rectification petition was filed and refused to receive or not at all filed by the petitioner, as this Court is of the view that the correct rate of tax should be collected from the petitioner at the earliest. Therefore, there will be a direction to the petitioner to file a rectification petition before the respondent within a period of three days from the date of receipt of a copy of this order. On receipt of the petition, the respondent shall afford an opportunity of personal hearing and pass a speaking order on merits and in accordance with law.

Accordingly, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

bsm

To

The Assistant Commissioner (CT),
Sriperumbudur Assessment Circle,
Station: Varadarajapuram,
Chennai-602 103.

+ 2 cc to Mr.K.Senguttuvan Advocate,SR.73806

+ 1 cc to The Special Govt.Pleader(Taxes), SR.74132

W.P.Nos.26460 to 26465 of 2017

NR 15/11/2017