In the High Court of Judicature at Madras

Dated : 13.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.9036 & 9037 of 2018
& WMP.Nos.10888 to 10890 of 2018

Tvl.Lloyd Agro Food, rep.by
its Manager, Dharmapuri. ...Petitioner

Vs

The State Tax Officer,
Dharmapuri-636705. ...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 orders in TIN 33493284630/2013-14 and TIN 33493284630/2014-15, both dated 29.6.2016 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has challenged the assessment orders passed under the Tamil Nadu Value Added Tax Act, 2006 for the years 2013-14 and 2014-15.

3. This Court would have been fully justified in dismissing the writ petitions, as the petitioner did not submit their objections to the revision notices nor preferred any appeals within the prescribed time and only after two years, they have approached this Court. If such method is followed and the writ petitions are dismissed, the interest of the Revenue will not be protected because, though the impugned assessment orders were passed on 29.6.2016, they continue to remain as paper orders and no tax and penalty, as quantified therein were recoverable. Therefore, considering the facts of the case and also simultaneously bearing in mind the interest of the Revenue, this

Court is inclined to grant one opportunity to the petitioner to go before the Assessing Officer, however, subject to a condition.

4. Accordingly, the writ petitions are disposed of with a direction to the petitioner to pay 20% of the tax demanded for each of the assessment years within a period of three weeks from the date of receipt of a copy of this order. If the said condition is complied with, the petitioner is entitled to treat the impugned orders as show cause notices and submit their objections within a period of two weeks therefrom. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessments in accordance with law. It is made clear that if the petitioner fails to comply with the condition imposed, the benefit of this order will not enure to the petitioner and the writ petitions will stand automatically dismissed giving liberty to the respondent to initiate recovery proceedings. On the other hand, if the petitioner complies with the said condition, the demand of the balance tax and penalty for the assessment years 2013-14 and 2014-15 shall remain stayed till fresh orders are passed by the respondent. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer, Dharmapuri-636705.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.27909

+1cc to the Special Government Pleader(Taxes), S.R.No.28202

WP.Nos.9036 & 9037 of 2018 and
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KGK(CO)

RRK(14/05/2018)