

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2018

CORAM

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos.4209 & 4210 of 2018 &  
W.M.P. Nos.5155 & 5156 of 2018

M/s. India Piston Ltd  
Rep. by its Chief Financial Officer  
Huzur Gardens, Sembium  
Chennai - 600 011 .... Petitioner in both WPs

v.

The Assistant Commissioner (CT)  
Sembium Assessment Circle  
15 & 16, 100 Feet Road  
Malligai Avenue, Kolathur  
Chennai - 600 099 .... Respondent in both WPs

W.P.No.4209/2018 :

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent herein CST/27502/2014-15 and quash the order dated 18.01.2018 therein.

W.P.No.4210/2018 :

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent herein CST/27502/2015-16 and quash the order dated 17.01.2018 therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.G.Dhanamadhri  
Govt. Advocate (T)

COMMON ORDER

Heard Mr.B.Raveendran, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the respondent.

2. The petitioner has filed these writ petitions challenging the orders dated 18.01.2018 and 17.01.2018 respectively, which

have been passed pursuant to random selection for detailed scrutiny under section 22(3) of Tamil Nadu Value Added Tax Act, 2006.

3. If the power under section 22(3) of the Act is invoked, then, the assessee has been deemed to have been assessed in terms of section 22(2) of the Act. Thus, if the respondent proposes to revise the assessment upon a case being taken up for random scrutiny, necessarily, notice and the procedure contemplated under Section 27 of the said Act has to be followed. In these circumstances, the impugned orders are not sustainable.

4. In view of the above, the writ petitions are allowed and the impugned orders are set aside and the matters are remitted back to the respondent, who shall issue appropriate notice invoking the statutory provisions and proceed in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-  
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)  
Sembium Assessment Circle  
15 & 16, 100 Feet Road  
Malligai Avenue, Kolathur  
Chennai - 600 099

+1cc to Mr.B.Raveendran, Advocate, S.R.No.26469  
+1cc to the Special Government Pleader, S.R.No.26881

W.P.Nos.4209 & 4210 of 2018 &  
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KK(CO)  
CS/26/04/18