IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.9407 to 9410 of 2018 &
W.M.P.Nos.11222 to 11229 of 2018

M/s.Kannan Electricals and Hardwares
Rep by its Partner V.E.Kannan
No. 69, East Street
Uthukuli 638 751
Erode District ...Petitioner in all WPs

v.

The Assistant Commissioner (ST)
Perundurai
Erode District ...Respondent in all WPs

W.P.No.9407/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent in its impugned proceedings made in TIN No. 33322922962/2012-13 dated 19.2.2018 quash the same as illegal and arbitrary.

W.P.No.9408/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent in its impugned proceedings made in TIN No. 33322922962/2013-14 dated 19.2.2018 quash the same as illegal and arbitrary.

W.P.No.9409/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent in its impugned proceedings made in TIN No. 33322922962/2014-15 dated 19.2.2018 quash the same as illegal and arbitrary.

W.P.No.9410/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, calling for the records on the files of the respondent in its impugned proceedings made in TIN No. 33322922962/2015-16 dated 19.2.2018 quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.M.Hariharan,
Additional Govt. Pleader

COMMON ORDER

Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondents.

2. These writ petitions have been filed by the petitioner challenging the assessment orders passed by the respondent under the Tamil Nadu Value Added Tax Act, 2006 for the years 2012-13 to 2015-16.

3. On a perusal of the impugned order it is seen that though the petitioner has received the revision notices dated 19.2.2018, they did not submit their objections and they have come forward before this court raising various contentions. The contentions raised by the petitioner cannot be considered by this court, when they have not raised it before the Assessing Authority

4. The learned counsel for the petitioner pleads that one more opportunity may be granted to the petitioner and they will appear before the Assessing Authority and submit their objections.

4. Accordingly, these writ petitions are disposed of with a direction to the petitioner to pay 15% of the tax demanded for each of the assessment years within a period of four 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 fifteen days thereafter, enclosing all relevant records to fortify their claim. After the objections are received in full form, the respondent shall fix a date of personal hearing of the authorized representative of the petitioner, verify the records and redo the assessment in accordance with law. Till the above exercise is completed, no coercive action shall be initiated against the petitioner for recovery of the balance tax and penalty as quantified in the impugned assessment orders. It is made clear that, if the petitioner does not comply with the condition imposed by this court, then the respondent shall proceed further, pursuant to the impugned assessment orders, in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

24.04.2018

Index : Yes/No

Rj

To

The Assistant Commissioner (ST)
Perundurai
Erode District

T.S.SIVAGNANAM, J

Rj

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W.M.P.Nos.11222 to 11229 of 2018

24.04.2018