In the High Court of Judicature at Madras

Dated : 26.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.10694 & 10695 of 2018
& WMP.Nos.12636 to 12639 of 2018

Sri Bagavathi Auto Parts, rep.
by its Proprietor P.Asokan ...Petitioner in Both

Vs

The Deputy State Tax Officer,
Namakkal Town Circle, Namakkal
District. ...Respondent in Both

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN : 33733122799/2013-14 and TIN : 33733122799/2014-15, both dated 02.2.2018 and its consequential proceedings dated 28.3.2018 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 and quash the same as illegal and contrary to the scheme of Section 3(4) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.J.Prasanna Kumar
For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner, which is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, has filed these writ petitions challenging the orders of assessment as well as the orders under Section 84 of the said Act.

3. In my considered view, the orders of assessment have merged with the orders under Section 84 of the said Act. Therefore, the petitioner can very well file revision petitions as against the orders dated 28.3.2018 by approaching the concerned Joint Commissioner.

4. Accordingly, the writ petitions are disposed of by granting the petitioner 15 days' time from the date of receipt of a copy of this order to file revision petitions before the concerned Joint Commissioner and if the same are filed, the Revisional Authority shall consider the same on merits and pass appropriate orders in accordance with law. Till the revision petitions are taken on file and the petitioner moves for stay before the Revisional Authority, the Assessing Officer shall not initiate any coercive action.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

To
1. The Deputy State Tax Officer,
Namakkal Town Circle, Namakkal District.

2. The Joint Commissioner, Salem.

3. The Section Officer, Current Section, High Court, Madras.

+1cc to Mr.J.PRASANNAKUMAR, Advocate, S.R.No. 31389
+1cc to Mr.J.PRASANNAKUMAR, Advocate, S.R.No. 31389
(12.06.2018)

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RV(CO)
TR(06/06/2018)