In the High Court of Judicature at Madras

Dated : 05.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.7870 to 7872 of 2018
& WMP.Nos.9839 to 9841 of 2018

Tvl.Abhivairavans Plumbing Co.,
rep.by its Managing Partner
Mr.K.Ramanathan ...Petitioner

Vs

The Assistant Commissioner (ST),
Ashok Nagar Assessment Circle,
C.T.Building Annexure, Greams
Road, Chennai-6. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of the respondent respectively in TIN/33971404021/2011-12, TIN/33971404021/ 2012-13 and TIN/33971404021/2013-14 all dated 13.3.2018 and quash the same as being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to law.

For Petitioner : Mr.D.Vijayakumar

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 orders impugned in these writ petitions are assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years 2011-12, 2012-13 and 2013-14.

3. The petitioner was an assessee on the file of the respondent until the jurisdiction was bifurcated and vested with the Assistant Commissioner (ST), Kodambakkam Assessment Circle, PAPJM Building Annex, IV Floor, Greams Road, Chennai-6. So far

as the assessment for the years 2014-15 and 2015-16 is concerned, the Assistant Commissioner, Kodambakkam Assessment Circle issued notices dated 05.3.2018 and 07.3.2018 proposing to revise the turnover for the relevant years. The petitioner is stated to have given a representation to the Assistant Commissioner, Kodambakkam Assessment Circle seeking details and the matter is now pending.

4. In the meantime, the respondent herein, within whose jurisdiction, the petitioner was an assessee prior to bifurcation, issued revision notices proposing to revise the turnover for the years 2011-12 to 2013-14. According to the petitioner, they personally met the Assessing Officer and requested that all the five assessment years may be clubbed and dealt with by the Assistant Commissioner, Kodambakkam Assessment Circle. However, on the expiry of the 15th day, the impugned assessment orders have been passed.

5. On a perusal of the impugned orders, it is seen that the respondent recorded that the petitioner did not file their objections either by post or in person.

6. The learned counsel for the petitioner, on instructions, would submit that the petitioner has been approaching the Assistant Commissioner, Kodambakkam Assessment Circle for details and after bifurcation, the files relating to earlier years should also be dealt with by the Assistant Commissioner, Kodambakkam Assessment Circle and that they cannot be driven from pillar to post when bifurcation was done for administrative convenience.

7. Considering the facts of the case, this Court is of the view that it will be in the interests of the Revenue to deal with the matter by a single assessment circle instead of two assessment circles. Therefore, all the files, which are now pending with the respondent, shall be transferred to the Kodambakkam Assessment Circle to be dealt along with the assessments now pending with the Kodambakkam Assessment Circle for the years 2014-15 and 2015-16.

8. For the above reasons, without setting aside the impugned orders, the writ petitions are disposed of by directing the petitioner to treat the impugned orders as show cause notices and submit their objections to the respondent within 15 days from the date of receipt of a copy of this order. On receipt of the objections, the respondent is directed to forward the entire files relating to the assessment years 2011-12, 2012-13 and 2013-14 to the Assistant Commissioner (ST), Kodambakkam Assessment Circle, PAPJM Building Annex, IV Floor, Greams Road, Chennai-6, who shall deal with the matter along with

assessments, which are now pending for the years 2014-15 and 2015-16. The Assistant Commissioner, Kodambakkam Assessment Circle shall provide the details sought for by the petitioner giving reasonable time for the petitioner to submit their objections for the assessment years 2014-15 and 2015-16, deal with the assessments for all the five years after affording an opportunity of personal hearing and pass a reasoned order on merits and in accordance with law. Till then, no coercive action shall be initiated by the respondent or by the Assistant Commissioner (ST), Kodambakkam Assessment Circle. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner (ST),
Ashok Nagar Assessment Circle,
C.T.Building Annexure, Greams Road, Chennai-6.

2.The Assistant Commissioner (ST),
Kodambakkam Assessment Circle,
PAPJM Building Annex, IV Floor,
Greams Road, Chennai-6.

+ 1 cc to Mr.Special Government Pleader Sr.25726
+ 1 cc to Mr. D.Vijayakumar, Advocate Sr.25071

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CA(CO)
EU(17/04/2018)