IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.04.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.9858 to 9860 of 2018
and W.M.P.Nos.11783 to 11785 of 2018

Tvl.Sri Balaji Traders,
Rep. by its Proprietor, Smt.R.Umarani,
No.2/1, Parasuramar Street,
Harur-636 903, Dharmapuri District. ... Petitioner in all W.Ps.

Vs.

The State Tax Officer,
Harur, Dharmapuri District. ... Respondent in all W.Ps.

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records on the files of the respondent in TIN No.33283343673/2013-14, 2014-15 & 2015-16 respectively dated 12.03.2018 and to quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner (in all W.Ps.) : Mr.R.Senniappan

For Respondent (in all W.Ps.) : Mr.M.Hariharan, Additional Government Pleader

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COMMON ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondent. With consent on either side, these writ petitions are taken up for final disposal.

2. The petitioner has impugned the assessment orders for the years 2013-14, 2014-15 and 2015-16. The petitioner's case is that in spite of the petitioner having all the documents, the respondent has mechanically completed the assessment. The Court

is not fully convinced with the contention advanced by the respondent, as the respondent has assigned certain reasons for rejecting the petitioner's request in the revision notice dated 10.10.2017, which is not acceptable.

3. On a cursory reading of the impugned assessment orders, it is seen that the assessments have been completed on account of non-production of adequate documents to prove the stand taken by the petitioner in their objections. Therefore, if the petitioner has documents available in his custody, it is for the petitioner to approach the authority for rectifying the assessment by filing a petition under Section 84 of the TNVAT Act or in the alternative, the petitioner is entitled to pursue the appellate remedy before the Appellate Deputy Commissioner, Salem.

4. If the petitioner chooses the first option, he shall do so by filing a petition under Section 84 of the TNVAT Act within a period of fifteen days' from the date of receipt of a copy of this order. If the petitioner produces necessary documents, then the respondent shall consider the same and pass appropriate orders on merits and in accordance with law.

5. If the petitioner chooses the second option, he shall file an appeal before the Appellate Deputy Commissioner, Salem within a period of fifteen days' from the date of receipt of a copy of this order and if the same is filed, the respondent, appellate authority shall entertain the appeal without rejecting the same on the ground of limitation. It is open to the petitioner to approach the assessing officer to request that the proceedings be kept in abeyance till the petition under Section 84 of the TNVAT Act is dealt with. On the other hand, if the petitioner files an appeal, it is open to the petitioner to move for stay before the appellate authority.

6. These writ petitions are disposed of, accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

abr

TO

THE STATE TAX OFFICER,
HARUR, DHARMAPURI DISTRICT.

COPY TO
THE SECTION OFFICER,
E.R. SECTION, HIGH COURT, MADRAS.

+1cc to Mr.R.SENNIAPPAN, Advocate, S.R.No. 30064
+1cc to the Government Pleader, S.R.No. 30074

W.P.Nos.9858 to 9860 of 2018

RSY(CO)
TR(09/05/2018)