

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.04.2018
CORAM

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

W.P.Nos.11160 to 11162 of 2018 &
W.M.P. Nos.13098 to 13100 of 2018

M/s.IFB Industries Ltd.,
Rep. by its Authorised Signatory
Mr.Ashish Singh, No.23, College Road
Chennai- 600 006

...Petitioner in all WPs

v.

The Assistant Commissioner (CT) (FAC)
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chennai- 600 031

...Respondent in all WPs

W.P.No.11160 of 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 in TIN No.33340460994/2011-12 dated 22.03.2018, quash the same and further direct the respondent to re-do the assessment after considering the objections and records filed by the petitioner relating to 'Annual Maintenance Contract' and thereafter pass orders in accordance with the provisions of the Tamil Nadu Value Added Tax Act, 2006 after giving an opportunity of being heard.

W.P.No.11161 of 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 in TIN No.33340460994/2012-13 dated 22.03.2018, quash the same and further direct the respondent to re-do the assessment after considering the objections and records filed by the petitioner relating to 'Annual Maintenance Contract' and thereafter pass orders in accordance with the provisions of the Tamil Nadu Value Added Tax Act, 2006 after giving an opportunity of being heard.

W.P.No.11162 of 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 in TIN No.33340460994/2013-14 dated 22.03.2018, quash the same and further direct the respondent to re-do the assessment after considering the objections and records filed by the petitioner relating to 'Annual Maintenance Contract' and thereafter pass orders in accordance with the provisions of the Tamil Nadu Value Added Tax Act, 2006 after giving an opportunity of being heard.

For Petitioner : Mr.V.Sundareaswaran
For Respondents : Ms.G.Dhanamadhri
Government Advocate (T)

COMMON ORDER

Heard Mr.V.Sundareaswaran, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate (T) appearing for the respondent.

2. This is the second time the petitioner is before this Court challenging the Assessment Order. Earlier, this Court vide order dated 22.01.2018 in W.P.Nos.18472 to 18477 of 2013, remanded the matter to the respondent for considering all issues. However, the respondent in the impugned orders has stated that there is no mention in the order passed by this Court regarding difference in AMC charges. Unfortunately, the respondent has not understood the purport and import of the direction issued in the earlier writ petitions. Therefore, this Court has no hesitation to hold that the impugned orders are not sustainable in law.

3. Accordingly, the writ petitions are allowed and the matter is remanded to the respondent with a direction to decide all issues after affording an opportunity of personal hearing to the petitioner. No costs. Consequently, the miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (CT) (FAC)
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai, Chennai- 600 031

+1cc to Mr.V.Sundareaswaran, Advocate, S.R.No.32648
+1cc to the Spl.Government Pleader(T), S.R.No.32692

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