IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.11375, 11376 & 11377 of 2018 &
W.M.P.Nos.13275 to 13280 of 2018

Annur Annamalaiyar Spinning Mills (P) Ltd.,
SF No.534/3C, Kovai Road,
Annur, Coimbatore,
Tamil Nadu - 641 653. ... Petitioner in all WPs

v.

1.The Assistant Commissioner, Commercial Taxes,
Avinashi Assessment Circle,
Avinashi, Coimbatore District - 641 654.

2.The Deputy Commissioner (CT)
Zone III, Coimbatore. ... Respondents

W.P.No.11375/2018 Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Manadamus calling for the records of the respondent in impugned proceedings TIN:3380-2082484/2010-11, dated 21.08.2015, quash the same and direct the 1st respondent to consider the petition dated 15.09.2015 & 18.04.2016 filed under Section 84 of the TNVAT Act and revise the assessment for the years 2010-11.

W.P.No.11376/2018 Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Manadamus calling for the records of the respondent in impugned proceedings TIN:3380-2082484/2011-12, dated 21.08.2015, quash the same and direct the 1st respondent to consider the petition dated 15.09.2015 & 18.04.2016 filed under Section 84 of the TNVAT Act and revise the assessment for the years 2011-12.

W.P.No.11377/2018 Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Manadamus calling for the records of the respondent in impugned proceedings TIN:3380-2082484/2012-13, dated 21.08.2015, quash the same and direct the 1st respondent to consider the petition dated 15.09.2015 & 18.04.2016 filed under Section 84 of the TNVAT Act and revise the assessment for the years 2012-13.

For Petitioner : M/s.Rukmani Venugopalan

For Respondents: Mr.M.Haribabu
Additional Govt. Pleader

COMMON ORDER

Heard Ms.Rukmani Venugopalan, learned counsel for the petitioner and Mr.M.Haribabu, learned Additional Government Pleader appearing for the respondents.

2. The petitioner in these writ petitions has challenged the assessment orders passed by the 1st respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the Assessment years 2010-11, 2011-12 and 2012-13 and direct the 1st respondent to consider the petitions dated 15.09.2015 & 18.04.2016 filed under Section 84 of the said Act and consequently revise the assessment.

3. The Assessing Officer has given elaborate written instructions to the learned Additional Government Pleader, vide communication dated 22.06.2018, addressed to the Joint Commissioner (ST) (Legal). From the parawar remarks given, it is seen that the 1st respondent has stated that the impugned assessment orders are just and proper. The 1st respondent did not dispute the fact that the petitions filed by the petitioner under section 84 of the TNVAT Act are pending before it and the 1st respondent would state that there is no error in the assessment orders for being revised under section 84 of the Act. Further it is submitted that the petitioner is bound to explain all the details with regard to the satisfaction of the Assessing Officer.

4. Considering the peculiar facts and circumstances of the case, this court is of the view that one more opportunity can be granted to the petitioner by directing the respondent to consider the petitions filed under section 84 of the Act. The petitioner is directed to produce all the records to the satisfaction of the Assessing Officer that the turnover adopted by them and input tax availed by them are omitted.

5. In the light of the above, the writ petitions are disposed of by directing the 1st respondent to consider the petitions dated 15.09.2015 & 18.04.2016 filed under Section 84 of the said Act, afford an opportunity of personal hearing,

peruse the industrial input certificates and redo the assessments in accordance with law. The above exercise shall be completed within three weeks from the date of receipt of a copy of this order. Till then, no coercive action shall be initiated against the petitioner for recovery of the tax and penalty as quantified in the impugned assessment orders. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

Rj
To

1.The Assistant Commissioner, Commercial Taxes,
Avinashi Assessment Circle,
Avinashi, Coimbatore District - 641 654.

2.The Deputy Commissioner (CT)
Zone III, Coimbatore.

+ 1 cc to Mr. Special Government Pleader sr.40232

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(CS-VIII)
EU(09/07/2018)