IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.22564 to 22566 of 2018
and
W.M.P.Nos.26420 to 26422 of 2018

M/s. Jain Metal Rolling Mills,
Represented by its Partner
Mr.Shantilal Jain,
Office at: Prince Apartment,
A Block, Floor-7, No.59,
Ormes Road, Kilpauk,
Chennai - 600 010. ...Petitioner
(in W.P.No.22564 to 22566 of 2018)

Vs

The Assistant Commissioner (ST),
Ayanavaram Assessment Circle,
Chennai - 600 102. ..Respondent
(in W.P.No.22564 to 22566 of 2018)

Prayer:

W.P.No.22564 filed under Article 226 of the Constitution of India praying to issue a writ, order or direction, in the nature of Certiorarified Mandamus to call for the records of the impugned proceedings of the respondent in CST 85547/2014-15 dated 14.06.2018 and quash the same and consequently, direct the respondent to pass the revised assessment order for the assessment year 2014-15 under CST Act based on the petition dated 13.08.2018.

W.P.No.22565 filed under Article 226 of the Constitution of India praying to issue a writ, order or direction, in the nature of Certiorarified Mandamus to call for the records of the impugned proceedings of the respondent in CST 85547/2015-16 dated 14.06.2018 and quash the same and consequently, direct the respondent to pass the revised assessment order for the assessment year 2015-16 under CST Act based on the petition dated 13.08.2018.

W.P.No.22566 filed under Article 226 of the Constitution of India praying to issue a writ, order or direction, in the nature of Certiorarified Mandamus to call for the records of the impugned proceedings of the respondent in CST 85547/2016-17 dated 02.03.2018 and the consequential impugned Order dated 15.06.2018 and quash the same and consequently, direct the respondent to pass the revised assessment order for the assessment year 2016-17 under CST Act based on the petition dated 13.08.2018.

For Petitioner: Mr.S.Raveekumar
(in W.P.No.22564 to 22566 of 2018)
For Respondent: Mr.V.Haribabu,
Additional Government Pleader (Tax)
(in W.P.No.22564 to 22566 of 2018)

COMMON ORDER

All these writ petitions are filed challenging the orders of assessment passed in respect of assessment years 2014-2015 to 2016-2017.

2. Mr.V.Haribabu, learned Additional Government Pleader (Tax) takes notice for the respondent. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage itself.

3. Heard both sides.

4. Though these writ petitions are filed challenging the orders of assessment, it is admitted by the petitioner that they have already filed applications under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, seeking rectification, by enclosing the Statutory Forms along with such applications. It is stated that such applications filed under Section 84 of the TNVAT Act, 2006, dated 13.08.2018 are pending consideration before the respondent.

5. The learned counsel for the petitioner submitted that apart from the C-Forms submitted along with the applications under Section 84 of the TNVAT Act, 2006, the petitioner is having some more forms to be submitted before the respondent and therefore, the petitioner may be permitted to file those forms as well.

6. It is not in dispute that the orders of assessment were passed in respect of each assessment year. It is also not in dispute that, consequently, the petitioner has filed the applications for rectification under Section 84 of the TNVAT Act, 2006 and the same are pending before the respondent.

7. Therefore, this Court at this stage is not expressing any view on the merits of the claim made by the petitioner, as it is for the respondent to consider the said applications filed under Section 84 of the TNVAT Act, 2006 and pass orders on the same on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner as well.

8. Accordingly, these writ petitions are disposed of, in the following terms:

(a) The respondent shall consider the applications filed by the petitioner under Section

84 of the TNVAT Act, 2006, dated 13.08.2018 for each assessment year and pass orders on the same on merits and in accordance with law, also after providing an opportunity of hearing to the petitioner, by indicating the date of such personal hearing in writing.

(b) The petitioner is at liberty to file additional forms, if any, by way of further communication before the date of personal hearing.

(c) The whole exercise shall be done by the respondent within a period of four weeks after the date of completion of the personal hearing.

(d) Till such time, the respondent is directed not to take any coercive steps against the petitioner.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

krk / mk

To

The Assistant Commissioner (ST),
Ayanavaram Assessment Circle,
Chennai - 600 102.

+ 3 cc to M/S. S.Raveenkumar, Advocate SR.59992
+ 1 cc to Mr. Special Government Pleader Sr.60463

W.P.No.22564 to 22566 of 2018

RSI(CO)
EU 24.09.2018