In the High Court of Judicature at Madras

Dated : 13.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.14295 to 14302 of 2018 &
WMP.Nos.16886 to 16893 of 2018

M/s.Amphenol Omni Connect India Pvt.Ltd., rep.by its Finance Controller
...Petitioner in all Cases

Vs

The State Tax Officer, Chengalpattu Assessment Circle, Chengalpattu.
...Respondent in all cases

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records of the respondent respectively in his proceedings TIN : 33641604653/2008-09, TIN : 33641604653/2009-10, TIN : 33641604653/2010-11, TIN : 33641604653/ 2011-12, TIN : 33641604653/2012-13, TIN : 33641604653/2013-14, TIN : 33641604653/2014-15 and TIN : 33641604653/2015-16 and quash the same and the assessment orders dated 09.4.2018 passed therein.

For Petitioner : Mr.P.V.Sudakar
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 petitioner has filed these writ petitions challenging the assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years from 2008-09 to 2015-16.

3. Admittedly, the petitioner did not submit their objections to the revision notices though the petitioner was granted time.

4. According to the learned counsel for the petitioner, the reason for not filing the objections is that after receipt of the revision notices, the Goods and Services Tax Act, 2017 came into force and that due to transition, the assessee could not approach the respondent and seek necessary details, based on

which, the revision of assessment was proposed for all the relevant years. It is further submitted that the Enforcement Wing had collected four cheques from the petitioner totaling to a sum of Rs.50 lakhs and that those cheques were encashed from the petitioner's bank account and the money has been retained by the Enforcement Wing. According to the learned counsel, without considering this aspect, the Assessing Officer ought not to have completed the assessments.

5. To substantiate the submission that the cheques were encashed, the petitioner produced the bank statement issued by the State Bank of India pertaining to 29.3.2017, which shows that the cheques were cleared. The learned counsel for the petitioner has also produced the details of mismatch alleged and it is also submitted that they are voluminous and that reasonable time may be granted to the petitioner to substantiate their objections.

6. Considering the fact that already a sum of Rs.50 lakhs has been recovered and that the said amount is now retained by the Enforcement Wing, this Court is of the view that one more opportunity can be granted to the petitioner to go before the Assessing Officer and file their objections.

7. Accordingly, the writ petitions are disposed of with a direction to the petitioner to treat the impugned proceedings as show cause notices and submit their objections within a period of 15 days from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing, peruse the documents that the petitioner may produce and redo the assessments in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To
The State Tax Officer, Chengalpattu Assessment Circle,
Chengalpattu.

+1cc to Mr.P.V.Sudakar, Advocate sr.no.37159
+1cc to Special Government Pleader(Taxes), in sr.no.37628

WP.Nos.14295 to 14302 of 2018&
WMP.Nos.16886 to 16893 of 2018

br(co)
nr 26/06/2018