In the High Court of Judicature at Madras

Dated : 18.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.14583 to 14587 of 2018 &
WMP.Nos.17215 to 17224 of 2018

Thiru.Babuji Civil Constructions
rep by its Proprietor ...Petitioner

Vs

The Assistant Commissioner(CT),
Villupuram-I. ...Respondent

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 the orders in TIN.33884682116/2006-07 and TIN. 33884682116/2007-08, both dated 29.7.2016, TIN.33884682116/2008-09 dated 12.8.2016, TIN.33884682116/2009-10 and TIN.33884682116/2010-11, both dated 29.7.2016 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. In the light of the limited scope of the writ petitions and as this Court is convinced that there has been a violation of the principles of natural justice and one more opportunity can be granted to the petitioner/dealer, the writ petitions are taken up for joint disposal even at the admission stage.

2. The petitioner is aggrieved by the impugned assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years from 2006-07 to 2010-11. The impugned orders are revised orders of assessment under Section 27 of the said Act.

3. What is interesting to note is that for all the assessment years, the office of the respondent had effected refund of tax recoverable from the petitioner by passing separate orders in the year 2012. Those orders of refund, which were already granted to the petitioner, were sought to be reversed by the impugned orders. The only reason assigned in the impugned assessment orders is that the petitioner did not produce required agreement copies.

4. The petitioner's case is that they have not been maintaining separate accounts for the purpose of the said Act, that the petitioner is an income tax assessee, that they executed road laying work for the Public Works Department and that had one more opportunity been granted, the petitioner could have produced all the records by requesting the concerned Department, to whom, they had done the road laying work and furnished copies of those agreements.

5. Considering the fact that the petitioner has done the road laying work to Governmental agencies, this Court is of the view that one more opportunity can be granted to the petitioner to produce necessary documents before the respondent.

6. Accordingly, the writ petitions are disposed of by directing the petitioner to treat the impugned proceedings as show causes notices and submit their comprehensive reply for the relevant assessment years and produce supportive documents to substantiate their case along with income tax records. On receipt of the reply, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessments in accordance with law. No costs. Consequently, the connected WMPs are closed.

18.6.2018

Internet : Yes

To
The Assistant Commissioner(CT), Villupuram-I.
RS

T.S.SIVAGNANAM,J

RS

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