In the High Court of Judicature at Madras

Dated : 29.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.15138 to 15142 of 2018 &
WMP.Nos.17954 to 17958 of 2018

Tvl.Vijay Traders rep.by its
Proprietor S.Victor Arockiam ...Petitioner

Vs

The Commercial Tax Officer,
Jayankondam Assessment Circle,
Jayankondam. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of the respondent in TIN : 33603622566/2012-13, TIN : 33603622566/2013-14, TIN : 33603622566/2014-15, TIN : 33603622566/2015-16 and TIN : 33603622566/2016-17, all dated 11.4.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondent : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has filed these writ petitions challenging the orders of assessment under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years 2012-13 to 2016-17.

3. The impugned orders are challenged on various grounds and also on the ground that the dealer did not have an effective opportunity to submit their objections before the Assessing Officer. However, this Court finds that the revision notices have been received by the dealer, but they did not file their objections. The explanation given in the affidavits filed in support of these writ petitions is that the matters were

entrusted to one Mr.Murugesan, who is the accountant not only for the petitioner, but also for other companies as well and he did not take effective steps. This Court is not convinced with the reasoning given by the dealer. However, taking note of the submissions made by the petitioner that they are ready and willing to produce all the records before the Assessing Officer, this Court is inclined to grant one more opportunity to the petitioner to approach the Assessing Officer.

4. Accordingly, the writ petitions stand disposed of with a direction to the petitioner to pay 10% of the tax demanded in each of the impugned orders within a period of eight weeks from the date of receipt of a copy of this order. If the said condition is complied with, the petitioner is entitled to treat the impugned orders as show cause notices and submit their objections within a period of two weeks therefrom. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessments in accordance with law. It is made clear that if the petitioner fails to comply with the condition imposed, the benefit of this order will not enure to the petitioner and the writ petitions will stand automatically dismissed giving liberty to the respondent to initiate recovery proceedings. On the other hand, if the petitioner complies with the said condition, the demand of the balance tax and penalty for the assessment years from 2012-13 to 2016-17 shall remain stayed till fresh orders are passed by the respondent. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VIII)

//True copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Jayankondam Assessment Circle,
Jayankondam.

+1cc to Mr.R.Senniappan, Advocate SR.No.42008
+1cc to Special Government Pleader (Taxes)SR.No.42429

WP.Nos.15138 to 15142 of 2018&
WMP.Nos.17954 to 17958 of 2018

SS(CO)
GN(09/07/2018)