IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.07.2018

CORAM

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos. 15258 to 15261 of 2018 &
W.M.P.Nos.18089 to 18092 of 2018

Tvl.Om Motors
Rep by its Partner
No. 13/4 Vanakara Street
Thirunavamalai 606 601 ..Petitioner in all WPs

v.

The Assistant Commissioner (ST)
Poonamallee Assessment Circle ..Respondent in all WPs

W.P.No.15258/2018 Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in order dated 30.4.2018 in TIN No. 33291666392 / 2012-13 and quash the same

W.P.No.15259/2018 Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in order dated 30.4.2018 in TIN No. 33291666392 / 2013-14 and quash the same

W.P.No.15260/2018 Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in order dated 30.4.2018 in TIN No. 33291666392 / 2014-15 and quash the same

W.P.No.15261/2018 Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in order dated 30.4.2018 in TIN No. 33291666392 / 2015-16 and quash the same

For Petitioner : Mr.Adithya Reddy
For Respondents : G.Dhanamadhri
Government Advocate



COMMON ORDER

Heard Mr.Adithya Reddy, learned counsel appearing for the petitioner and G.Dhanamadhri, learned Government Advocate appearing for the Revenue.

2. The petitioner has challenged the assessment orders dated 30.04.2018 passed by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the Assessment years 2012-13, 2013-14, 2014-15 and 2015-16 on the ground that the annexures along with the revision notices have not been received.

3. The court directed the Assessing Officer as well as the party to be present in court today. Accordingly, Mr.Sundaramurthy, partner of the petitioner concern and Mr.R.Harikrishnan, Assistant Commissioner (ST), Poonamalleee Assessment Circle, are present.

4. The respondent has produced the original assessment file, which prima facie shows that annexures were communicated to the petitioner.

5. However, the court is of the view that this controversy need not be given effect to because endeavor is to collect appropriate tax from the petitioner and unnecessary arguments on certain disputed questions will only prolong the conclusion of the assessments and recovery of the tax. Therefore, keeping the controversy aside, the court is inclined to grant one more opportunity to the petitioner.

6. The learned Government Advocate appearing for the respondent has agreed to furnish one set of Photostat copies of the annexures along with the revision notices dated 14.11.2017 to the learned counsel for the petitioner today.

7. Accordingly, the petitioner is granted one week time to submit his reply/objections. On receipt of the same, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law.

The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (ST)
Poonamallee Assessment Circle.

+ 1 cc to Mr.Adithya Reddy, Advocate Sr.42915
+ 1 cc to Special Government Pleader Sr.42845

RW.P.Nos. 15258 to 15261 of 2018 &
W.M.P.Nos.18089 to 18092 of 2018

VGII(CO)
EU(16/07/2018)