In the High Court of Judicature at Madras

Dated : 25.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.15432 to 15436 of 2018
& WMP.Nos.18313 to 18327 of 2018

A.Ranganathan, Civil
Works Contractor ...Petitioner(in all)

Vs

The Assistant Commissioner (CT),
Villupuram-1 Circle, Villupuram,
Villupuram District. ...Respondent(in all)

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the file of the respondent in its impugned proceedings made respectively in TIN 33934681673/2006-07, 33934681673/2007-08, 33934681673/2008-09, 33934681673/2009-10 and 33934681673/2010-11, all dated 15.7.2016 and quash the same as illegal and arbitrary.

For Petitioner : Mrs.R.Hemalatha
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 is before this Court challenging the orders of assessment for the years 2006-07 to 2010-11. The substantial part of the mistake lies with the dealer, as he did not respond to the revision notices dated 19.2.2015.

3. The respondent issued the revision notices dated 19.2.2015, pointing out that the petitioner did not file the agreement copies for the work undertaken by him and that the petitioner was directed to file the same. The petitioner, though received the said notices, did not respond to the same. Therefore, the respondent completed the assessments by confirming the proposals in the revision notices dated 19.2.2015.

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4. It is seen that the impugned orders are dated 15.7.2016. Nearly after more than 1½ years, the petitioner has filed these writ petitions. These writ petitions should not have been entertained at the first instance, since the petitioner did not explain the gross delay in approaching this Court, especially, when the limitation prescribed for filing the appeals was over and that as of now, no appeal could have been filed by the petitioner. Further, by proceedings dated 06.4.2018, the petitioner's property has been attached in pursuance of the impugned orders.

5. The learned counsel for the petitioner submits that it is true that a mistake has been committed by the dealer in not responding to the revision notices and that the petitioner may be granted one opportunity to go before the respondent and respond to the revision notices.

6. It is further seen that though the impugned orders have been passed on 15.7.2016, the respondent cannot recover even a single penny in pursuance of the impugned orders, more particularly for the assessment year 2006-07 to 2010-11 and that the impugned orders remained as paper orders. It is also seen that the petitioner executed works contracts for various Departments of the State Government. Hence, this Court is of the considered view that the petitioner can be granted one opportunity to go before the respondent, however, subject to a condition.

7. Accordingly, the writ petitions are disposed of with a direction to the petitioner to pay 15% of the tax demanded for each of the assessment years as computed in the impugned assessment orders, within a period of 15 days from the date of receipt of a copy of this order. If such payment is made, the petitioner is entitled to treat the impugned orders as show cause notices and submit his objections. On receipt of the objections, the respondent shall redo the assessments on merits and in accordance with law. It is made clear that if the petitioner fails to comply with the said conditional order, the benefit of this order would not enure to the petitioner and the writ petitions would stand dismissed automatically without any further reference to this Court. On such remittance of 15% of the tax demanded in each of the impugned orders, the attachment on the petitioner's property is directed to be lifted forthwith. No costs. Consequently, the connected WMPs are closed.

s/d-
Assistant Registrar(CS VI)

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Sub-Assistant Registrar

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To

The Assistant Commissioner (CT), Villupuram-1 Circle,
Villupuram,
Villupuram District.

+5 CCS to Ms.R. Hemalatha, Advocate sr 40103.
+1 CC to Spl. Govt. Pleader(T) sr 40230.

RV(CO)
SP(05/07/2018)

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