IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.06.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.15740 to 15742 of 2018 &

W.M.P.Nos.18698 to 18700 of 2018

M/s.Shri Vinayaga Fashions
Rep by its Proprietor
Mr.VivekSultania
No.44A & B, LIC Colony
1st Street, College Road
Tirupur- 641601 ... Petitioner in all WPs

v.

1 The State Tax Officer
Tirupur (North) Assessment Circle Tirupur

2 The Commercial Tax Officer
Enforcement Group-I
Coimbatore ... Respondents in all WPs

W.P.No.15740/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, to call for the impugned proceedings of the first respondent in TIN.33622310727/ 2013-2014 and quash the impugned order dated 02.03.2018 as passed contrary to the provisions of the Tamil Nadu Value Added Tax Act and against the principles of natural justice.

W.P.No.15741/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, to call for the impugned proceedings of the first respondent in TIN.33622310727/ 2014-2015 and quash the impugned order dated 02.03.2018 as passed contrary to the provisions of the Tamil Nadu Value Added Tax Act and against the principles of natural justice.

W.P.No.15742/2018: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari, to call for the impugned proceedings of the first respondent in TIN.33622310727/ 2015-2016 and quash the impugned order dated 02.03.2018 as passed contrary to the provisions of the Tamil Nadu Value Added Tax Act and against the principles of natural justice.

For Petitioner in all WPS :Mr.P.Rajkumar

For Respondents : in all WPS Ms. G.Dhanamadhri
Govt. Advocate

COMMON ORDER

Heard Mr.P.Rajkumar, learned counsel appearing for the petitioner and Ms. G.Dhanamadhri, learned Government Advocate, appearing for the respondents.

2. This is the second time the petitioner is before this court challenging the assessment orders under the Tamil Nadu Value Added Tax Act, 2006 for the assessment years 2013-14, 2014-15 and 2015-16. Earlier, the court had allowed the writ petitions and remanded the matters for fresh consideration with an opportunity of personal hearing.

3. The respondent-Assessing Officer correctly understood the scope of the direction issued to him and accordingly fresh notices dated 19.01.2018 were issued to the dealer.

4. On a perusal of the said notices, I find that the Assessing Officer has clearly culled out his proposal and granted time to the dealer to file their objections. Unfortunately, the dealer did not respond to the notices dated 07.08.2017, 16.11.2017 and 19.01.2018. Therefore, this court is not inclined to entertain the writ petitions considering the conduct of the dealer in not adhering to the direction issued by this court in the earlier writ petitions filed by him. Hence, at this stage, the impugned orders cannot be interfered and the writ petitions are held to be not maintainable. Accordingly, they are dismissed. The petitioner is granted fifteen days time from the date of receipt of a copy of this order to file an appeal before the Deputy Commissioner(ST), Pollachi. Till then, the 1st respondent shall not initiate any coercive action against the petitioner. No costs. Consequently, Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//
Sub Assistant Registrar

Rj

To

1 The State Tax Officer
Tirupur (North) Assessment Circle Tirupur

2 The Commercial Tax Officer
Enforcement Group-I
Coimbatore.

3 The Deputy Commissioner(ST)
Pollachi.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.40703

W.P.Nos.15740 to 15742 of 2018 &
W.M.P.Nos.18698 to 18700 of 2018

GSP(28/06/2018)