In the High Court of Judicature at Madras

Dated : 02.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.16093 & 16094 of 2018
& WMP.Nos.19123 to 19126 of 2018

Tmt.P.Umamaheswari,
W/O late O.S.Paramesh
Proprietor, M/s.Globe Cot. ...Petitioner

Vs

The Assistant Commissioner (ST),
Pollachi (Rural) Assessment Circle,
Pollachi, Coimbatore District. ...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 in his proceedings respectively in TIN 33272282644/2014-15 and TIN 33272282644/2015-16, both dated 04.5.2018 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan
For Respondent : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate 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 assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years 2014-15 and 2015-16.

3. The petitioner did not file their objections to the revision notices dated 29.1.2018, which resulted in passing the impugned orders based on the proposal. In the affidavits filed in support of these writ petitions, the petitioner has stated that after her husband - the proprietor of the petitioner concern expired, the business was closed.

4. The learned counsel for the petitioner submits that the petitioner's husband passed away in the young age of 48 years leaving the entire family in distress and that therefore, the

petitioner was unable to pursue the matters before the respondent. He requests that one more opportunity may be granted to the petitioner to go before the Assessing Officer.

5. It is pointed out by the learned counsel for the petitioner that in terms of the annexure to the revision notices, certain transactions have been stated to be not reflected in the sellers' returns. The petitioner produced certain documents to show that the selling dealers have reflected the sales in their Annexure-IA while filing the returns and copies of such of those Annexue IA are enclosed in the typed set of papers. Considering the calamity, which has occurred in the family, there appears to be no willful default on the part of the assessee in not responding to the revision notices. Hence, this Court is inclined to grant one opportunity to the petitioner to go before the Assessing Officer.

6. For all the above reasons, the writ petitions are disposed of by directing the petitioner to treat the impugned proceedings as show cause notices and submit their objections within a period of three weeks from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and complete the assessments on merits and in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST), Pollachi (Rural) Assessment Circle, Pollachi, Coimbatore District.

+1cc to Mr.S.Ramanathan, Advocate, S.R.No.42095

+1cc to the Spl Government Pleader, S.R.No.42847

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(CO)
GSP(13/07/2018)