In the High Court of Judicature at Madras

Dated : 04.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.16628 & 16629 of 2018
& WMP.Nos.19825 and 19826 of 2018

M/s.J.K.R.Tex, rep.by its Proprietor Mr.J.K.Ramesh Gandhi ...Petitioner in WP.16628/2018

M/s.J.K.R.Readymades, rep.by its Proprietrix Tmt.S.Deepalaxmi ...Petitioner in WP.16629/2018

Vs

The Assistant Commissioner (ST), Panruti (Town). ...Respondent in both WPs

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 respectively in TIN No.33504481556/2016-17 and TIN No.33414481557/ 2016-17, both dated 05.6.2018 and quash the same as contrary to the mandatory provisions of the Tamil Nadu Value Added Tax Act, 2006 apart from being in violation of the principles of natural justice.

For Petitioners : Mr.V.Sundareswaran
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 petitioners have filed these writ petitions challenging the assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2016-17.

3. The reason for passing the impugned orders is on account

of the conduct of the petitioners because they did not respond to the revision notices dated 02.2.2018 nor attended the personal hearing afforded by the respondent on 12.3.2018.

4. The learned counsel for the petitioners submits that Form WW is available with the petitioners, that if one opportunity is granted, the petitioners will submit the same and will pay penalty also for belated submission of Form WW and that the respondent may be directed to redo the assessment. The learned counsel has placed reliance on the decision of the Hon'ble Division Bench of this Court in the case of Tvl.Nithra Furniture P. Ltd. Vs. AC (CT), Chrompet Assessment Circle [WP.Nos.1148 and 1149 of 2015 dated 11.8.2015]. Reliance is also placed on the decisions in the case of Aaliyah Textiles Vs. AC (CT), Pallavaram Assessment Circle [WP.Nos.30435 and 30436 of 2015 dated 29.10.2015] and in the case of Aaseer Leather Corporation Vs. AC (CT), Pallavaram Assessment Circle [WP.Nos.33044 and 33045 of 2015 dated 18.2.2016].

5. Considering the above, the writ petitions are allowed, the impugned orders are set aside and the matters are remanded to the respondent for a fresh consideration. The petitioners are directed to file Form WW within one week from the date of receipt of a copy of this order and pay penalty for belated submission of Form WW. On such compliance, the respondent is directed to consider Form WW, afford an opportunity of personal hearing and redo the assessments in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST), Panruti (Town).

+2cc to Mr.V.Sundareswaran, Advocate, S.R.No.43500

+1cc to the Spl Government Pleader, S.R.No.43702

WP.Nos.16628 & 16629 of 2018&
WMP.Nos.19825 & 19826 of 2018

SVN(CO)
GSP(18/07/2018)