

In the High Court of Judicature at Madras

Dated : 17.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.18105 & 18106 of 2018 &
WMP.Nos.21386 to 21389 of 2018

M/s.Pee Tee Associates, rep.by
Mr.P.T.Babu, Partner

...Petitioner

Vs

The Assistant Commissioner (ST),
Chithode Circle, Erode.

...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari to call for the records on the files of the respondent respectively in TIN : 33983064510/2010-11 dated 25.4.2018 and TIN : 33983064510/2012-13 dated 07.6.2018 and quash the same to extent of orders levying penalty as being violative of principles of natural justice contrary to Section 27(4) of the Act and hence, invalid and illegal.

For Petitioner : Mr.V.Srikanth

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 has filed these writ petitions challenging the impugned orders in so far they relate to levy of penalty under Section 27(4)(ii) of the Tamil Nadu Value Added Tax Act, 2006.

3. The short ground, on which, the petitioner challenged the levy of penalty is that there was no show cause notice issued prior to imposition of penalty.

4. This Court has perused the show cause notices dated 05.3.2018 for the assessment year 2012-13 and dated 09.3.2018 for the assessment year 2010-11. In the said show cause notices, there was no proposal to levy penalty. Therefore, to that extent, the impugned orders are in violation of the principles of natural justice and contrary to the provisions of the

Statute.

5. For this reason, the writ petitions are allowed, the impugned orders are set aside in so far as they relate to imposition of penalty alone on the petitioner for both the assessment years. It is made clear that so far the tax is concerned, it is open to the petitioner to approach the Assessing Officer or to file appeals. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar (CS V)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (ST), Chithode Circle, Erode.

RS

+1cc to M/s.C.Venkatraman, Advocate SR.No.47198
+1cc to Government Pleader SR.No.47681

CNR (CO)
sm:9.8.2018

WP.Nos.18105 & 18106 of 2018 &
WMP.Nos.21386 to 21389 of 2018

सत्यमेव जयते

WEB COPY