

In the High Court of Judicature at Madras

Dated : 20.7.2018

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition Nos. 18495 to 18497 of 2018 &
WMP.Nos. 21819 to 21824 of 2018

Tvl. Praveen Tex, rep. by its
Partner N. Subramanian

... Petitioner in all petition

Vs

The Assistant Commissioner (ST),
Rural Assessment Circle, Tirupur.

... Respondent in all petition

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of the respondent in TIN.33972387601/2014-15, TIN.33972387601/ 2016-17 and TIN.33972387601/2015-16, respectively all dated 19.3.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner in all : Mr. R. Senniappan

For Respondent in all : 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 has challenged the assessment orders under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years from 2014-15 to 2016-17.

3. Admittedly, the petitioner did not file their objections to the revision notices dated 10.1.2018 and is before this Court contending that the petitioner should be granted an opportunity.

4. Normally, this Court would not have entertained such a request. However, since the revision of assessment is based upon the details obtained from the official website of the Department and pursuant to an inspection conducted by the officials of the Enforcement Wing in the place of business of the petitioner on

22.8.2016, this Court is inclined to grant one opportunity to the petitioner. It is seen that the petitioner's bank account has been attached by the respondent vide proceedings dated 04.7.2018 as could be seen from the typed set of papers.

5. Accordingly, the writ petitions are disposed of with a direction to 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 consider the same, afford an opportunity of personal hearing to the petitioner and redo the assessments on merits and in accordance with law. In the light of the above order, the respondent is directed to lift the attachment of the petitioner's bank account forthwith. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

RS

To
The Assistant Commissioner (ST),
Rural Assessment Circle, Tirupur.

WP.Nos.18495 to 18497 of 2018&
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