In the High Court of Judicature at Madras

Dated : 02.8.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.19889 to 19894 of 2018 &
WMP.Nos.23331 to 23336 of 2018

Sri Amman Traders,rep.by its
Proprietor K.Gandhirajan ...Petitioner in all W.Ps

Vs

The Assistant Commissioner (ST),
Erode (Rural) Assessment Circle, ...Respondent in all W.Ps

Common Prayer: 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 respectively in TIN: 33782900690/2011-12, TIN: 33782900690/ 2012-13, TIN: 33782900690/2013-14 and TIN: 33782900690/2014-15, all dated 18.6.2018, TIN: 33782900690/2015-16 and TIN: 33782900690/2016-17, both dated 19.6.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner
in all W.Ps : Mr.R.Senniappan
For Respondent
in all W.Ps : 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 assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years from 2011-12 to 2016-17.

3. The revision of assessment itself was based on an inspection conducted by the officials of the Enforcement Wing in the place of business of the petitioner, pursuant to which, they sent the proposal to the respondent, who issued the revision

notices. The first set of notices dated 31.8.2017 were served on the petitioner on 08.9.2017, in which, the petitioner was granted 15 days' time to file objections. In spite of granting time, petitioner did not respond to the said revision notices nor filed their objections. Further, the respondent, with a view to afford one more opportunity, issued the final notices dated 27.12.2017 granting 15 days' time to file objections. The petitioner sent representations dated 26.2.2018 requesting that they may be granted time upto 30.6.2018 to produce the records. The office copies of the representations filed in the typed set of papers show that the Assessing Officer initialled on the said representations, which is a clear proof to show that the said representations were received by the respondent. However, the impugned orders were passed on 18.6.2018. Considering the peculiar facts and circumstances of the case, this Court is inclined to grant one more opportunity to the petitioner especially when the revision of assessment is sought to be done with effect from the assessment year 2011-12.

4. Accordingly, the writ petitions are disposed of by directing the petitioner to treat the impugned proceedings as show cause notices and submit their objections along with records within a period of 15 days 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, consider the objections in an effective and proper manner and redo the assessments in accordance with law. Till the above exercise is completed, no coercive action shall be initiated against the petitioner. No costs. Consequently, the connected WMPs are closed.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

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

+1 CC to Mr.R. Senniappan, Advocate sr 5358.
+1 CC to The Spl. Govt. Pleader sr 52990.

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NMI(CO)
SP(16/08/2018)