In the High Court of Judicature at Madras

Dated : 02.8.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.19915 to 19921 of 2018 &
WMP.Nos.23352 to 23357 & 23457 of 2018

Tvl.Guide Way Engineering, rep.
By its Proprietor D.Gnananandam
...Petitioner in all WPs

Vs

The State Tax Officer, Palacode
Assessment Circle, Palacode.
...Respondent in all Wps

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: 33043290649/2010-11, TIN: 33043290649/ 2011-12, TIN: 33043290649/2012-13, TIN: 33043290649/2013-14, TIN: 33043290649/2014-15, TIN: 33043290649/2015-16 and TIN: 33043290649/ 2016-17, all dated 23.5.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
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 assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years from 2010-11 to 2016-17.

3. Admittedly, the petitioner did not submit their reply to the revision notices dated 30.4.2018.

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4. In the affidavits filed in support of the writ petitions, the petitioner would state that orally they made a request for adjournment.

5. However, this is not substantiated in any manner. Therefore, the said contention of the petitioner stands rejected. However, considering the fact that one of the issues alleged against the petitioner is sales suppression based on the information culled out from the official website of the Tamil Nadu Commercial Taxes Department, this Court is inclined to grant one opportunity to the petitioner to go before the Assessing Officer, however, subject to a condition

6. Accordingly, the writ petitions are disposed of with a direction to the petitioner to pay 10% of the disputed tax for each of the assessment years within a period of three weeks from the date of receipt of a copy of this order. If the said condition is complied with, the petitioner is entitled to treat the impugned orders as show cause notices and submit their objections within a period of two weeks therefrom. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. It is made clear that if the petitioner fails to comply with the condition imposed, the benefit of this order will not enure to the petitioner and the writ petitions will stand automatically dismissed giving liberty to the respondent to initiate recovery proceedings. On the other hand, if the petitioner complies with the said condition, the demand of the balance tax and entire penalty for the assessment years from 2010-11 to 2016-17 shall remain stayed till fresh orders are passed by the respondent. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
The State Tax Officer, Palacode Assessment Circle, Palacode.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.53584
+1cc to the Spl Government Pleader, S.R.No.52993

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