IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.Nos.29520 to 29524 of 2013

&

M.P.No.1 of 2013 (5 Petitions)

SGK Blue Metals
Represented by its Partner
Mr.S.N.Palanisamy
5/250A, Narasingapuram
Udumalpet- 642 126
Tiruppur District ... Petitioner in all WPs

Vs.

Commercial Tax Officer
Udumalpet (South)
Tiruppur District ...Respondent in all WPs

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in TIN 33212340877/2007-2008, 2008-2009, 2009-2010, 2010-2011 & 2011-2012 Respectively dated 30.09.2013 and quash the same.

For Petitioner (in all WPs) : Mr.P.Srinivas

For Respondent (in all WPs) : Mr.M.Hariharan Additional Govt. Pleader

O R D E R

Heard Mr.P.Srinivas, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

2.The petitioner has filed these writ petitions challenging the impugned Assessment Orders dated 30.09.2013 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the Assessment years 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12.

3.The impugned orders have been challenged on the ground of violation of principles of natural justice. The respondent, without taking note of the documents already filed by the petitioner for the deemed sale value, has passed the impugned Assessment Orders. Immediately on receipt of the impugned Assessment orders, the petitioner has submitted a representation on 07.10.2013 requesting to drop the proposal by revising the assessment. This has also not been considered. The writ petitions are pending for all these years, but no counter affidavit has been filed. 50% of the disputed tax has already been paid pursuant to the impugned order granted by this Court.

4. In the light of the above, this Court wants to give one more opportunity to the petitioner. Accordingly, the petitioner is directed to treat the impugned order as show-cause notice and file their objections within 15 days from the date of receipt of a copy of this order. On objections being filed, the respondent, after affording an opportunity of personal hearing to the petitioner, shall verify the documents that have been produced and that may be produced and redo the assessment in accordance with law, within a period of four weeks thereafter. The payment of 50% of disputed tax shall abide by the order passed by the respondent.

The writ petitions are disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition are closed.

Sd/-
Assistant Registrar(CS-vii)

//True Copy//

Sub Assistant Registrar

gpa

To

The Commercial Tax Officer
Udumalpet (South)
Tiruppur District

+1cc to the Spl. Government Pleader(TAXES), S.R.No. 36725
+1cc to Mr.P.SRINIVAS, Advocate, S.R.No. 37131

W.P.Nos.29520 to 29524 of 2013 &
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ev(CO)
TR(25/06/2018)