BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.03.2018

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).Nos.3677 to 3679 of 2018
and
W.M.P.(MD).Nos.3829 to 3831 of 2018

Tvl Sahana Civil Care,
Represented by its Proprietor S.Ramalingam,
No.10/12, 1st Floor,
South Kandy Street,
Beemanagar, Trichy-1. ...Petitioner in all Writ Petitions

Vs.

The Commercial Tax Officer,
Palakarai-I Assessment Circle,
Trichy. ...Respondents in all Writ Petitions

COMMON PRAYER: Writ petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records in TIN No.33603522365 for the assessment years 2013-2014, 2014-2015, 2015-2016 respectively dated 22.01.2018 and quash the same as illegal and against the principles of natural justice.

In all Writ petitions

For Petitioner	:	Mr.A.Thiagarajan Senior Counsel for Mr.S.Karunakar
For Respondent	:	Mrs.Srimathy Special Government Pleader

***

COMMON ORDER

Mrs.S.Srimathy, learned Special Government Pleader, appearing for the respondent in all the Writ Petitions.

2.By consent of both parties, the main Writ Petitions themselves are taken up for final disposal.

3.The petitioner in all these Writ Petitions is one and the same. The petitioner is an assesee registered with the respondent in respect of the returns which are deemed to have been accepted on "Deemed Assessment Basis". The petitioner was issued with Pre

Revision Notices under Section 27(2) of the Tamil Nadu Value Added Tax Act, 2006. The petitioner lodged his objection in response there to. Thereafter, the final orders were passed. They are assailed in these Writ Petitions.

4.The learned Senior counsel appearing for the petitioner drew the attention of this Court to the entire text of the pre revision notices as well as the final orders impugned in these Writ Petitions. It is clearly seen that the final orders proceed on grounds that were not adverted to in the Pre Revision Notices. For instance in the final order, it is stated that the assessee will have to be penalized for having effected purchase from un-registered dealers.

5.This Court went through the contents of the Pre Revision Notices. There is absolutely no reference whatsoever to this aspect at all. Since the Pre Revision notices are founded on one premise, but the final orders rest on some other premise, the final orders will have to go. Accordingly, the orders impugned in the Writ Petitions are quashed. Liberty is however given to the respondent to issue fresh show cause notices and pass final orders in accordance with law, after affording due opportunity of hearing to the petitioner.

6.The Writ Petitions stand allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(AE)

/True Copy/

Sub Assistant Registrar

To
The Commercial Tax Officer,
Palakarai-I Assessment Circle,
Trichy.

+3CC to Mr.S.Karunakar, Advocate, SR.No. 54140, 54141, 54142
+1CC to the Special Government Pleader SR.No.54326

ORDER MADE IN
<u>W.P.(MD).Nos.3677 to 3679 of 2018</u>
<u>08.03.2018</u>

tsg
AM/SKN RSK/SAR 3/13.03.2018/2P/6C