BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)Nos.5401 to 5403 of 2018
and
W.M.P(MD)Nos.5341 to 5343 of 2018

Tvl.J.K.Trades & Trans,
rep. by its Proprietor Soni Joseph
No.390, 8th Street,
K.K.Nagar, Madurai ... Petitioner in all WPs.

Vs.

The Commercial Tax Officer,
Tallakulam Assessment Circle,
Madurai. ... Respondents in all WPs.,

PRAYER in W.P(MD)No.5401 of 2017 : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call the records in TIN 33174884045/2012-13 dated 7.7.2017 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as sought for by the petitioner in his reply dated 20.4.2017 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of Writ petitions in the case of M/S. JKM Solutions Private Limited reported in 2017(99) VST 343(Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

PRAYER in W.P(MD)No.5402 of 2017 : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call the records in TIN 33174884045/2013-14 dated 7.7.2017 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as sought for by the petitioner in his reply dated 20.4.2017 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of Writ petitions in the case of M/S. JKM Solutions Private Limited reported in 2017(99) VST 343(Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

PRAYER in W.P(MD)No.5403 of 2017 : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call the records in TIN 33174884045/2014-15 dated 7.7.2017 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to furnish the copies of the records as sought for by the petitioner in his reply dated 26.08.2016 and pass a assessment order afresh in the light of the guidelines enunciated in the batch of Writ petitions in the case of M/S. JKM Solutions Private Limited reported in 2017(99) VST 343(Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

In all WPs;

For Petitioner : Mr.S.Karunakar
For Respondents : Mrs.S.Srimathy
Special Government Pleader
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COMMON ORDER

The petitioner in all these writ petitions is one and the same. He is registered as an assessee with the respondent. In respect of assessments that got concluded on deemed assessment basis, pre-revision notices were issued under Section 22(2) of the TNVAT Act 2006. The petitioner appeared in response to the said notices and filed his reply. Since web report on which reliance was placed by the respondent was not made available, the petitioner sought further time. The respondent did not make available copy of the web report. The request for adjournment was also not dealt with then and there. Instead, final orders were passed and while passing the final orders, the request for adjournment was rejected. Therefore, the impugned order is liable to be quashed. This Court is quashing the orders impugned in these writ petitions on two grounds, namely, non-furnishing of web report and not dealing with the request for adjournment at the appropriate time. The matter is however remitted to the file of the respondent for fresh disposal in accordance with law. The learned counsel appearing for the petitioner on instruction undertook to pay 10% of the disputed tax amount on or before 28.03.2018. It is made clear that if the undertaking is not complied with, the benefit given under this order will not enure to the writ petitioner.

2.These writ petitions are allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(P&A)

/True Copy/

Sub Assistant Registrar

To
The Commercial Tax Officer, Tallakulam Assessment Circle,Madurai.
+3CC to Mr.S.Karunakar, Advocate, SR.Nos.55274 to 55276
+1CC to the Special Government Pleader SR.No.55615

W.P.(MD)Nos.5401 to 5403 of 2018
and
W.M.P(MD)Nos.5341 to 5343 of 2018
14.03.2018

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AM/RSK/SAR 4/19.03.2018/2P/6C