BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 06.12.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.15858, 15859, 15860, 15861, 15862, 15943, 15944, 15945, 15946 and 15947 of 2015
and
M.P(MD).Nos.1, 1, 1, 1, 1, 1, 1, 1, 1 and 1 of 2015

W.P(MD)Nos.15858, 15859, 15860, 15861 and 15862 and 2015

Sri Renukadevi Cements,
rep., by its Proprietor
Mr.K.Gopalsamy ... Petitioner in all petitions

Vs.

1.The State of Tamil Nadu,
rep., by its Secretary to Government
Department of Commercial Taxes and Registration,
Fort St.George, Chennai.600 009

2.The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk,
Chennai-600 005.

3.The Commercial Tax Officer-II,
Kovilpatti, Tuticorin District. ...Respondents in all petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned notice issued by the third respondent his notice in TIN 33115941572/2010-2011, TIN 33115941572/2011-2012, TIN 33115941572/2012-13, TIN 33115941572/2013-2014, TIN 33115941572/2014-2015 dated 23.06.2015 received by the petitioner on 18.07.2015 and quash the same and to direct the third respondent to pass order for the revised returns filed for the assessment year 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015.

W.P(MD).Nos.15943, 15944, 15945, 15946 and 15947 of 2015

Sri Renukadevi Cements,
rep., by its Proprietor Mr.K.Subburaj ... Petitioner in all petitions

Vs.

1.The State of Tamil Nadu,
rep., by its Secretary to Government
Department of Commercial Taxes and Registration,
Fort St.George, Chennai.600 009

2.The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk,
Chennai-600 005.

3.The Commercial Tax Officer-I,
Kovilpatti, Tuticorin District. ...Respondents in all petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned notice issued by the third respondent in his notice in TIN 33075861860/2010-2011, TIN 33075861860/2011-2012, TIN 33075861860/2012-13, TIN 33075861860/2013-2014, TIN 33075861860/2014-2015 dated 13.07.2015, 13.07.2015, 13.07.2015, 14.07.2015 and 14.07.2015 received by the petitioner on 18.07.2015 and quash the same and to direct the third respondent to pass order for the revised returns filed for the assessment year 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015.
in all petitions

For Petitioner : Mr.S.A.S.Mujibur Rahman
For Respondents : Mr.Aayiram K.Selvakumar
Additional Government Pleader

COMMON ORDER

The petitioner in all these writ petitions is one and the same. The assessment years are different. Likewise, the issues arise either under TNVAT Act or under GST Act.

2. The grievance of the petitioner is that the pre-revision notices have been issued on the strength of mismatch. The petitioner would further contend that even though the revised returns were filed well within time, the authority did not bother to take note of the same. Therefore, the learned counsel would contend that he chose to knock the door of this Court even at the pre-revision notice stage.

3. I am of the view that all the objections, which the petitioner is entitled to raise, can as well be placed before the assessing authorities. The learned counsel appearing for the petitioner states that the assessee/dealer would file his objections in response to these pre revision notices within a period of one week from the date of receipt of a copy of this order. The assessing Officer shall dispose of the same on merits and in

accordance with law, within a period of three weeks thereafter. It is specifically directed that since it is a case of mismatch, the assessing authority will follow the parameters laid down in *(2017) 99 VST 343 (Mad) [JKM Graphics Solutions Private Limited Vs. Commercial, Tax Officer, Vepery Assessment Circle, Chennai].* The assessing authority is also obliged to take note of the revised returns filed by the dealer, if they have been filed in time. The learned counsel asserts that he has proof to show that the revised returns were filed well within time. It is made clear that this Court has not entered into the merits of the matter.

4. These Writ Petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/
Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar(CS-II)

To

1.The Secretary to Government,
State of Tamil Nadu,
Department of Commercial Taxes and Registration,
Fort St.George, Chennai-600 009

2.The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk,
Chennai-600 005.

3.The Commercial Tax Officer-II,
Kovilpatti, Tuticorin District.

4.The Commercial Tax Officer-I,
Kovilpatti, Tuticorin District.

+2cc to Mr.A.S.MUJIBUR RAHMAN, Advocate, SR.No. 98874,98875
+1cc to M/s.Special Government Pleader,SR.No.99248,99274

W.P(MD)Nos.15858, 15859, 15860, 15861, 15862, 15943, 15944, 15945, 15946 and 15947 of 2015
06.12.2018

RMK
KK/RSK/SAR-2/10.12.2018/3P-8C