BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.06.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD)Nos.9263 to 9267 of 2015 and 10152 of 2015

and

M.P.(MD)Nos.1,1,1,1,1 and 1 of 2015

M/s.Manickavel Edible Oils (P) Ltd.,
rep. by its Director M.Nagalingam Manthirisabai,
No.123, Katchery Road,
Virudhunagar. : Petitioner in all W.Ps.

Vs.

1. The State of Tamil Nadu,
   Rep. by its Secretary,
   Commercial Taxes Department,
   Fort St. George,
   Chennai.

2. The Commissioner of Commercial Taxes,
   Ezhilagam,
   Chennai.

3. The Commercial Tax Officer-I,
   Virudhunagar Assessment Circle,
   Virudhunagar.

4. The Deputy Commercial Tax Officer-II,
   Pudhucherry.

5. The State of Kerala,
   rep. by its Secretary,
   Department of Revenue,
   Trivandrum, Kerala.

6. The Assessing Authority,
   AC Special Circle,
   Kollam, Kerala.

7. The State of Maharashtra,
   rep. by its Secretary,
   Department of Revenue,
   Mumbai, Maharashtra.

8. The Sales Tax Officer,
   VAT-C-004,
   Solapur,
   Maharashtra. Respondents in W.P.(MD)Nos.9263 & 9266/2015

1. The State of Tamil Nadu,
   Rep. by its Secretary,
   Commercial Taxes Department,
   Fort St. George, Chennai.

2. The Commissioner of Commercial Taxes,
   Ezhilagam,
   Chennai.

3. The Commercial Tax Officer-I,
   Virudhunagar Assessment Circle,
   Virudhunagar.

4. The Deputy Commercial Tax Officer-II,
   Pudhucherry.

5. The State of Kerala,
   rep. by its Secretary,
   Department of Revenue,
   Trivandrum, Kerala.

6. The Assessing Authority,
   AC Special Circle,
   Kollam, Kerala. : Respondents in W.P.(MD)Nos.9264, 9265,9267&10152/2015

COMMON PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records of the third respondent in his proceedings in Assessment No.33535721442/2011-2012, No.33535721442/2012-2013, No.33535721442/2013-2014,CST.No.504119/2011-2012,CST.No.504119/2012-2013 and CST.No.504119/2013-2014 respectively and quash the impugned proceedings dated 13.05.2015, 13.05.2015, 18.05.2015, 13.05.2015, 13.05.2015 and 18.05.2015, issued therein respectively.

For Petitioner : Mr.R.L.Ramani,
Senior Counsel,
For Mr.S.Raja Jeya Chandra Paul

For Respondents 1to4 : Mrs.J.Padmavathi Devi,
Special Government Pleader

COMMON ORDER

The pre-revision notices issued by the third respondent have been challenged by the petitioner in the present Writ Petitions.

2. The third respondent has filed a common counter-affidavit stating that the petitioner is not entitled to the benefit as claimed by him. In respect of filing Writ Petitions against the pre-revision notices, it is stated that it is not a final order, but, only a proposal and hence, the Writ Petitions should be dismissed.

3. Now the petitioner has offered to submit all the documents and objections before the authorities concerned enabling them to pass assessment orders. In this regard, the petitioner has also filed a rejoinder stating that he is ready to submit the following documents:

"(a) Copies of the Form JJ Delivery Notes issued by the Commercial Taxes Department of the State of Tamil Nadu containing the seal of the check post authorities of both the State of Tami Nadu and Kerala evidencing inter-state movement of the goods from Tamil Nadu to Kerala.

(b) Copies of the Form 8F prescribed by Commercial Tax Department of Kerala containing the seal of the check post authorities of both the State of Tamil Nadu and Kerala evidencing inter-state movement of the goods from Tamil Nadu to Kerala.

(c) Copies of the Form JJ Delivery Notes issued by the Commercial Taxes Department of the State of Tamil Nadu containing the seal of the border check post authorities of the State of Tamil Nadu evidencing inter-state movement of the goods to Puducherry.

(d) Copy of the assessment orders of the petitioner's agents in the Union Territory of Puducherry.

(e) Copy of the Form 13 Audit Report filed by the petitioner's agents in the State of Kerala.

(f) Copy of the information furnished by the Joint Commissioner (CT)(Enf.) Trichy Division under the RTI Act evidencing movement of goods to the petitioner's agent in Puducherry through Melavanchoor Check Post.

(g) Copy of the information furnished by the Check Post Officer, Puliyarai under the RTI Act evidencing inter-state movement of goods by the petitioner."

4. Considering the submissions made by the petitioner, a direction is given to the petitioner to submit all other required documents along with the documents mentioned above as well as objections, to the third respondent, within a period of fifteen days from the date of receipt of a copy of this order. On receipt of such documents and objections from the petitioner side, the third respondent is directed to consider the same and pass reasoned orders on merits with due application of mind and not solely based on the proposal submitted by the Enforcement Wing. While deciding the matter, the third respondent shall also afford an opportunity of personal hearing to the petitioner in compliance with the principles of natural justice.

5. The Writ Petitions stand disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(T&P)

/True Copy/

Sub Assistant Registrar

To
1. The Secretary,
State of Tamil Nadu,
Commercial Taxes Department,
Fort St. George,
Chennai.

2. The Commissioner of Commercial Taxes,
Ezhilagam, Chennai.

3. The Commercial Tax Officer-I,
Virudhunagar Assessment Circle,
Virudhunagar.

4. The Deputy Commercial Tax Officer-II,
Pudhucherry.

5. The Secretary to Government of Kerala,
Department of Revenue,
Trivandrum, Kerala.

6. The Assessing Authority,
AC Special Circle,
Kollam, Kerala.

7. The Secretary Government of Maharashtra,
Department of Revenue,
Mumbai, Maharashtra.

8. The Sales Tax Officer,
VAT-C-004,
Solapur, Maharashtra.

+1CC to Mr.S.Raja Jeya Chandra Paul, Advocate, SR.No.70312
+1CC to the Special Government Pleader SR.Nos. 70332 to 70336

W.P.(MD)Nos.9263 to 9267 of 2015
and 10152 of 2015
28.06.2018
(1/3)

SML
ES/RP/SAR 1/12.07.2018/4P/11C