



IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 15.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.Nos.1564 & 1565 of 2012
and M.P.Nos.2 & 2 of 2012

WEB COPY

M/s.Tara Communications,
71/16, Landons Road,
Kilpauk, Chennai- 600 010.
Presently at 20/1, Chinna Thambi Street,
Chennai - 600 005.
Rep. by its Proprietress, Kavitha ...Petitioner in both WPs

Vs

Assistant Commissioner (CT),
Kilpauk, Assessment Circle,
Old No.35, Halls Road,
Kilpauk, Chennai - 600 010. ...Respondent in both WPs

PRAYER in W.P.No.1564 of 2012: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the Respondent culminating in the revised order of assessment dated 25.03.2011 in TIN/33101122472/2007-08 passed by the Respondent, and quash the same, and consequently, forbear the Respondent from making any demand and/or taking any coercive steps to recover the sum of Rs.5,66,930/- as set out in the notice dated 05.12.2011 in TIN/33101122472/2007-08.

PRAYER in W.P.No.1565 of 2012: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the Respondent culminating in the revised order of assessment dated 25.03.2011 in TIN/33101122472/2008-09 passed by the Respondent, and quash the same, and consequently, forbear the Respondent from making any demand and/or taking any coercive steps to recover the sum of Rs.2,27,669/- as set out in the notice dated 05.12.2011 in TIN/33101122472/2008-09.

For Petitioner : Mr.K.F.Manavalan
(in both WPs)

For Respondent : Mrs.Dhanamadhri, Govt.Advocate
(in both WPs)

COMMON ORDER

Challenging the orders under Section 27(1)(a) of the Tamil Nadu Value Added Tax Act, the present writ petitions have been filed.

2. One of the main grounds raised by the petitioner is that prior to the orders, no notice was issued by the respondent herein and that though there is a reference in the impugned orders that a notice dated 05.01.2011 was issued to the dealer, the fact remains that the petitioner had not received any notice.



3. The learned counsel for the petitioner submits that they had shifted their office from 71/16, Landons Road, Kilpauk, Chennai- 600 010 to 20/1, Chinna Thambi Street, Chennai - 600 005, in 2009 itself, which aspect has been brought to the notice of the respondent and inspite of the same, they had chosen to send a notice to the earlier address.

4. Since this aspect has not been countered by the respondent in their counter affidavit dated 05.01.2016, the submission of the learned counsel for the petitioner, reiterating the averments in his affidavit filed in support of the writ petitions, gains significance. As such, the impugned orders, without prior notice, may not be appropriate.

5. In the light of the above observations, the orders of the respondent in TIN/33101122472/2007-08 and TIN/33101122472/2008-09, dated 25.03.2011, are set aside and the matter is remanded back to the respondent herein for a fresh consideration, after giving due opportunity of personal hearing to the petitioner herein. The respondent shall endeavor to complete the proceedings on remand, within a period of 3 months from the date of receipt of copy of this order.

6. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Kilpauk, Assessment Circle,
Old No.35, Halls Road,
Kilapuk, Chennai - 600 010.

+1 cc to M/s.K.F.Manavalan, Advocate Sr.No. 60140
+1 cc to The Government Pleader, Sr.No.60064

W.P.Nos.1564 & 1565 of 2012
and M.P.Nos.2 & 2 of 2012

RR(C.O.)
AKM/ 16.08.19/2P-4C /