



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2019

CORAM

THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P. 29641 of 2008

and

M.P. 1 of 2008

M/s. Shanthi Gears Ltd.,
Trichy Road,
Coimbatore.

... Petitioner

Vs

The Deputy Commissioner (CT),
Fast Track Assessment Circle-I,
Coimbatore.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondent in TIN.33331820225/08 and quash the proceedings dated 30.10.2008 issued therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mrs.Dhanamadhri,
Special Govt. Pleader

O R D E R

The order impugned in the present Writ Petition is a notice issued under Sec.27(i)(a) of TNVAT Act stating that the petitioner had escaped the turnover, which was sought to be brought for assessment and penalty. Apparently, the notice seems to be a consolidated notice for the assessment years 2006-2007, 2007-2008 and 2008-2009 for the escaped turnover between January 2007 to September 2008.

2. So far as the assessment years 2006-2007 and 2007-2008 are concerned, the present notice can be termed only as a provisional notice, which has been raised after the assessment year is over. Hence, it cannot be sustained in view of various decisions of this Court. In so far as the assessment year 2008-2009 is concerned, since there was no original assessment, the



question of escaped turnover will not arise. Furthermore, Sec.27 (i) (a) pertains to only revision of assessment. On this ground also, the present impugned order cannot be sustained. Nevertheless, if the respondent is of the view that they are entitled to assess the petitioner for all these assessment years, it is open to them to do so in accordance with law.

3. In the light of the above observation, the impugned order passed by the respondent in TIN.33331820225/08, dated 30.10.2008 is set aside. Consequently, the respondent is granted liberty to initiate appropriate assessment proceedings in accordance with law. Accordingly, the present Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

rpp
To

The Deputy Commissioner (CT),
Fast Track Assessment Circle-I,
Coimbatore.

+1 CC to Mr.B.Raveendran, Advocate sr 57194.
+1 CC to Spl. Govt. Pleader(T) sr 57675.

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VSNII (CO)
SP(19/08/2019)