

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 29.03.2019
CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition Nos.8904, 8908, 8912, 8914 & 8919 of 2019
& W.M.P.Nos.9454, 9456, 9460, 9462, 9466, 9467,
9470, 9476 & 9477 of 2019

M/s. AGS Pipe Corporation,
Represented by its Proprietor,
No.525 Poonamalle High Road,
Arumbakkam, Chennai - 106 .. Petitioner in all
W.Ps.

vs.

The State Tax Officer,
Arumbakkam, Assessment Circle,
Chennai. .. Respondent in all W.Ps.

Prayer:- Writ Petition filed under Article 226 of the
Constitution of India praying for the issuance of a Writ of
Certiorari calling for the records of the respondent in his
proceedings in TIN 33431464555/2013- 14; 2014-15; 2015-16;
2012-13 and 2016-17 and quashing the Assessment orders,
dated 17.09.2018; 14.09.2018; 14.09.2018; 31.08.2018 and
31.08.2018, respectively.

For Petitioner (in all W.Ps.) : Mr. P.V.Sudakar
For Respondent (in all W.Ps.) : Ms. G.Dhanamadhri,
Government Advocate

C O M M O N O R D E R

Ms.G.Dhanamadhri, learned Government Advocate, takes
notice for the respondent, in all writ petitions. By
consent of the learned counsel appearing for both sides,
the writ petitions are taken up for final disposal at the
stage of admission.

2. This batch of five writ petitions challenge orders
of assessment passed in terms of the Tamil Nadu Value Added
Tax Act, 2006 (in short 'the Act') for the periods 2012-13
to 2016-17, dated 31.08.2018, 17.09.2018,
14.09.2018, 14.09.2018 and 31.08.2018, respectively.

3. Heard Mr.P.V.Sudakar, learned counsel for the
petitioner and Ms.Dhanamadhri, learned Government Advocate
for the respondent, in all the writ petitions.

4. The petitioner's premises was inspected by
Officials from the Enforcement Wing in January and February
2017. Thereafter, notices dated 12.10.2017, 17.11.2017,
<https://hcservices.ecourts.gov.in/hcservices/>

02.07.2018, 04.07.2018 and 02.08.2018 were issued by the Assessing Officer duly received by the petitioner calling for explanation on various counts.

5. The learned counsel for the petitioner admits fairly that the petitioner has been put on notice in regard to the finalization of the assessments, but has not responded to the same. The impugned orders of assessment have been passed in the aforesaid circumstances.

6. The learned counsel for the petitioner states that the Proprietor of the petitioner unwell and produced a medical certificate dated 26.02.2019 from Dr V Balaji Dr V.Seshaiah Diabetes Care and Research Institute, certifying that the petitioner was suffering from Hypertension and Type 2 Diabetes Mellitus and was under treatment for six months. He thus prays that the impugned assessment orders be set-aside to afford one more opportunity to the petitioner in the aforesaid facts and circumstances. Ms.Dhanamadhri has obtained instructions and confirmed the position that there has been no cooperation from the Assessee in finalizing the assessments and no appearance by it in response to the notices.

7. In the interest of justice, I extend one more opportunity to the petitioner for finalization of the assessments, though putting the petitioner to terms. The impugned orders of assessment will be set-aside upon condition that the petitioner remits 15% of the disputed tax, for each period of assessments, within a period of two weeks from today.

8. The petitioner / authorized representative will appear before the Assessing Officer on 22.04.2019 at 02.30 pm, along with all materials in support of its returns and in response to proposals received from the Assessing Officer. Upon being satisfied that 15% of the disputed tax as directed aforesaid has been remitted, the matters shall be taken up for de novo adjudication and after conclusion of the personal hearing, orders be passed by the Assessing Officer within a period of four weeks thereafter.

9. The Writ Petitions are disposed of in the above terms. No costs. Consequently, the connected Miscellaneous Petitions are closed.

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

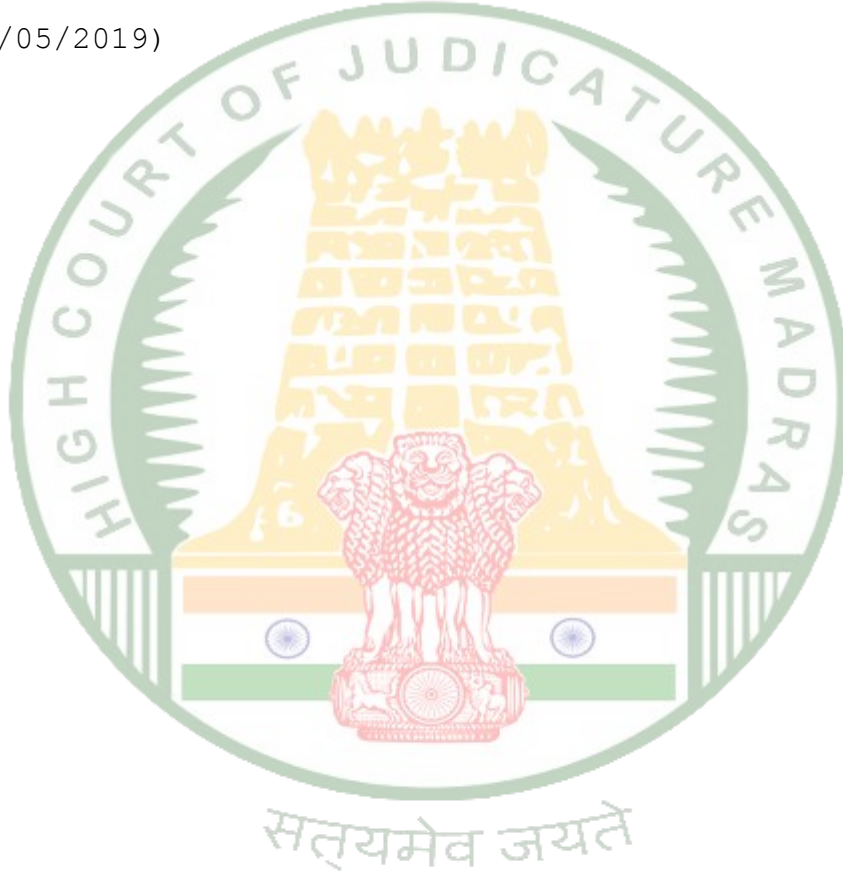
srk

To
The State Tax Officer,
Arumbakkam, Assessment Circle,
Chennai.

+1cc to Mr.P.V.Sudakar , Advocate SR.No. 30538
+1 cc to spl Government Pleader Sr.No.30903

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A.SK(15/05/2019)



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