IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 30.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28027, 28028 and 28031 of 2019
and
W.M.P.No.27646, 27647 and 27649 of 2019

Tvl.Gowri Priya Refineries
Rep. by its Propreitrix,
Uliyalam, Bagalur Road-Door
No.2/184, Channasandiramtaraff,
Hosur, Krishnagiri 635 109. ...Petitioner in all W.Ps.

Vs.

Assistant Commissioner (ST)(FAC),
Hosur (North-2), Hosur. ...Respondent in all W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of certiorari to call for the records of the respondent in Notice dated 26.08.2019 in AC-L/Reg/S1.No: 160, AC-L/Reg/S1.No: 161 and AC-L/Reg/S1.No: 162 respectively and quash the same.

For Petitioner in all W.Ps. : Mr.Adithya Reddy

For Respondent in all W.Ps. : Mr.M.Hariharan
Additional Government Pleader (T)

COMMON ORDER

The petitioner is aggrieved against the demand notices, wherein and whereby he was called upon to pay the arrears of sales tax to the tune of Rs.3,94,732/-, Rs.4,89,784/- and Rs.21,23,364/- for the respective assessment years 2011-12, 2012-13 and 2013-14.

2. Heard both sides.

3.The grievance of the petitioner against the impugned demand notices is that the same were issued without passing orders of assessment. Therefore, this Court directed the learned Government Pleader to get instruction and report. Accordingly, the matter is listed today for further hearing.

4. Learned Government Pleader for the respondent, based on instructions, submitted that the orders of assessment were already passed on 31.12.2018 itself and sent to the petitioner by ordinary post. Therefore, he submitted that he is not having any proof of acknowledgment. He further submitted that the copies of the said orders were served once again on the petitioner on 24.09.2019, after filing the present writ petitions. Therefore, he submitted that it is for the petitioner to work out the remedy against the said orders of assessment before the appropriate forum in a manner known to law.

5. Learned counsel for the petitioner contended that the orders dated 31.12.2018 were served on the petitioner only now on 24.09.2019 and therefore, the petitioner must be given a chance to agitate the said orders before the appropriate forum.

6. Considering the above stated facts and circumstances and in view of the fact that the service of the said orders dated 31.12.2018 on the petitioner is not proved before this Court immediately after passing the same, this Court is of the view that the petitioner must be given a chance to work out their remedy against the said orders before the appropriate forum. Accordingly, these writ petitions are allowed and the impugned demand notices are set aside by granting liberty to the petitioner to challenge the said orders dated 31.12.2018, before the appropriate forum within a period of two weeks from the date of receipt of a copy of this order. If no such challenge is made by the petitioner within the time stipulated, the impugned demand notices stand restored. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST)(FAC),
Hosur (North-2), Hosur.

+1 cc to M/s.Adithya Reddy,Advocate Sr.No. 83696
+1 cc to The Special Government Pleader(Taxes) Sr.No.84155

AKM/25.10.19/2P-4C /