

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED: 26.04.2019**

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THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE**W.P. (MD) .No.10270 of 2019****and****W.M.P. (MD) No.7916 of 2019**

S.K.N.Boarding & Lodging (P) Ltd.,
New Relax A/c Bar,
Rep., by its Authorized Signatory M.Thangam,
S/o Marimuthu,
No.45, Dindigul Road, New Canara Bank,
Palani - 624 601,
Dindigul District.

... Petitioner

-vs-

The Assistant Commissioner (CT)-1(FAC),
Palani Assessment Circle,
Palani.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records pertaining to the impugned notice issued by the respondent in TIN: 33255281895 dated 26.03.2019 and quash the same.

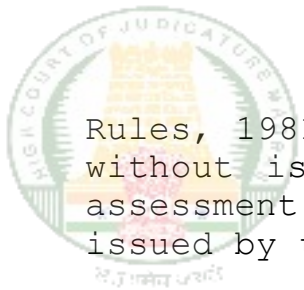
For Petitioner : Mr.S.Prasanth

For Respondent : Mr.N.Shanmugaselvam,
Additional Government Pleader

O R D E R

The instant writ petition has been filed challenging the impugned notice of demand dated 26.03.2019 issued by the respondent in TIN:33255281895 for the Assessment years 2013-14 to 2018-19.

2. It is the case of the petitioner that they are a registered dealer under the Tamil Nadu Value Added Tax (TN VAT) Act, 2006 and that they are the holders of FL-3 license issued by the Government of Tamil Nadu under the Tamil Nadu Liquor and License Permit



Rules, 1981 to serve liquor in its premises. It is their case that without issuing any pre-revision notice and without passing any assessment order, the impugned demand dated 26.03.2019 has been issued by the respondent.

3. Heard Mr.S.Prasanth, learned counsel for the petitioner and Mr.N.Shanmugaselvam, learned Additional Government Pleader appearing for the respondent.

4. This Court has perused and examined the notice of demand dated 26.03.2019. As seen from the impugned demand, there is no reference to any pre-revision notice or any assessment order, based on which the impugned demand has been made by the respondent. This being the case, the statement made by the learned counsel for the petitioner has to be accepted by this Court. For a demand to be made there must be a pre-revision notice and consequential assessment order. But as seen from the impugned demand, neither a pre-revision notice nor an assessment order was passed in the instant case.

5. Therefore, this Court is of the considered view that the impugned demand dated 26.03.2019 issued by the respondent has to be quashed. Accordingly, the impugned notice of demand dated 26.03.2019 issued by the respondent in TIN:33255281895 for the Assessment years 2013-14 to 2018-19 is quashed. However, the respondent is granted liberty to issue a pre-revision notice for the aforesaid assessment years to the petitioner for revision of assessment and after giving adequate opportunity to the petitioner to raise all objections available to him under law including granting him the right of personal hearing, shall pass final orders in accordance with law.

6. In the result, the impugned demand dated 26.03.2019 passed by the respondent for the Assessment years 2013-14 to 2018-19 are hereby quashed and the **Writ Petition is Allowed**. No costs. Consequently, connected W.M.P.(MD) No.7916 of 2019 is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar (CS)

To

The Assistant Commissioner (CT)-1 (FAC),
Palani Assessment Circle,



+1 CC to M/s.S.PRASANTH, Advocate (SR-62804[F] dated 26/04/2019)

+1 CC to M/s.SPL GP (SR-63323[F] dated 27/04/2019)

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Order made in
W.P. (MD) .No.10270 of 2019
26.04.2019

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