BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.02.2019**

CORAM

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.(MD).Nos.3745 to 3747 & 3765 of 2019
and
W.M.P.(MD).Nos.2935 to 2938 of 2019

Tvl.P.C.Furniture Land,
Rep., by its Proprietor,
Mr.P.C.Selvam,
No.22/87, West Avani Moola Street,
Madurai. ... Petitioner in all Writ Petitions

-vs-

The State Tax Officer,
West Tower Street Circle,
Madurai. ... Respondents in all Writ Petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for records to the impugned proceedings in TIN No.33084801208 / 2006-07, 2007-2008, 2008-09 & 2009-10 respectively and quash the revision notice dated 17.10.2018 issued by the respondent as the same is illegal arbitrary without jurisdiction and barred by limitation as per Section 27 of the TNVAT Act and also in view of the Judicial decisions rendered by this Honourable High Court in the case of M.U.A Arumugaperumal and Sons vs. Additional Commercial Tax Officer (FAC), Srivilliputhur reported in 16 VST 188 (2008) and also in the case of Tvl.Kailash Chemicals Vs. State Tax Officer (Main), Tutitcorin III in W.P.(MD) No.15762 of 2018 dated 25.07.2018.

In all Writ Petitions:

For Petitioner : Mr.K.Srinivasan

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

COMMON ORDER

Since the issue involved in all the writ petitions are one and the same, all the writ petitions are disposed of by this common order.

2. The writ petitions have been filed challenging the show cause notice, viz., the revision notice dated 17.10.2018 issued by the respondent under the Tamil Nadu Value Added Tax(TN VAT) Act, 2006 in TIN No.33084801208 / 2006-07, 2007-2008, 2008-09 & 2009-10 respectively.

3. It is the case of the petitioner that the demand made by the respondent under the impugned revision notices are barred by the Law of Limitation since the claim is made beyond the period of six years from the date of assessment. A reply has also been sent by the petitioner on 24.12.2018 to the impugned revision notices dated 17.10.2018 sent by the respondent. Even before any assessment order has been passed by the respondent, after considering the reply dated 24.12.2018 sent by the petitioner, the petitioner has approached this Court under Article 226 of the Constitution of India challenging the impugned revision notices which are show cause notices. It is a settled law that the writ petitions are not maintainable challenging the show cause notices, as the show cause notices are not adjudication. The petitioner apprehends that the question of Limitation even though raised by the petitioner will not be considered by the respondent as and when an Assessment Order has been passed.

4. This Court does not find any merit in the writ petitions. However, considering the apprehension raised by the petitioner, this Court directs the respondent to consider all the objections raised by them in the reply dated 24.12.2018 including the issue of Limitation and pass the Assessment orders within a period of three (03) weeks from the date of receipt of a copy of this order.

5. With the above direction, the **Writ Petitions are disposed** of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CRL SIDE)

// True Copy //

Sub Assistant Registrar(CS)

To

The State Tax Officer,
West Tower Street Circle,
Madurai.

+4 CC to MR.K.SRINIVASAN, Advocate (SR-48020,48021,48022,48023[F] dated 19/02/2019)

+2 CC to SPECIAL GOVERNMENT PLEADER (SR-48412,48411[F] dated 20/02/2019)

Common Order made in
W.P.(MD).Nos.3745 to 3747
& 3765 of 2019
19.02.2019

AE/ (13.05.2019) 3P 8C