

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 06.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.16522 of 2016

and

W.M.P.Nos.14278 & 14279 of 2016

M/s.Venkateswara Agencies,
Rep by its Propreitor,
No.353, Sakthi Nagar,
Aladi Road, Vridachalam,
Cuddalore-606 001.

...Petitioner

Vs

1. The Assistant Commissioner (CT),
Vridachalam.

2. M/s Nestle India Limited,
KRM Plaza, 1st Floor, North Tower,
No.2, Harrington Road, Chetpet, Chennai-31

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in Notice dated 21.03.2016 in Rc.A3/2272/2014 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents: Mr.A.N.R.Jayaprathap

Special Government Pleader for R1

O R D E R

Today, the matter is called through video conferencing. By consent of both the parties, the writ petition is taken up for final disposal.

2. The notice under Section 27 of the Tamil Nadu Value Added Tax Act is put under challenge in the present writ petition.

3. It is brought to the notice of this Court that the assessment order pertaining to the impugned notice for the years 2011-12 and 2012-13 have already been challenged before this Court in Writ Petition Nos.27764 and 27765 of 2016, which are said to be pending before the Hon'ble Division Bench of this Court.

4. It is needless to point out that any decision that could be taken by the Hon'ble Division Bench in W.P.Nos.27764 and 27765 of 2016, would have a bearing in the decision to be taken in the present Writ Petition, challenging the notice under Section 27 of the TNVAT Act. As such, it would not be appropriate at this stage to pass any orders pending the issue before the Hon'ble Division Bench. However, if the respondents are granted liberty to take further course of action subject to the decision taken in the writ petition challenging the assessment order, the ends of justice could be secured.

5. In the light of the above observation, the impugned notice dated 21.03.2016 is set aside with liberty to the respondents to initiate further course of action subject to the orders passed in W.P.Nos.27764 and 27765 of 2016.

6. The Writ Petition stands closed with the above liberty. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Vridachalam.

+1cc to the Government Pleader, S.R.No.26336

सत्यमेव जयते

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RLD(CO)
RV(06/08/2020)

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