IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.9228 of 2020
and
WMP. No.11254 of 2020

M/s.V.K.R.Projects (P)Ltd,
Represented by its Manging Director,
Mr. V.KoteeswaraRao,
H. No. 8-2-293 / 82 / IIIJ
Plot No. 550P Near Apollo Hospitals Exit.

.. Petitioner

Vs.

1 The Assistant commissioner (Sales Tax),
Commercial Taxes Salem Town (West),
Salem 636 007.

2 The Assistant Commissioner (C.T) (FAC),
Commercial Taxes Salem Town (West),
Salem 636 007.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorari to call for the records of the 1st respondent dated 18.02.2020 in R.O.C. No. 1054 / 2020 / A3 and quash the same.

For Petitioner : Mr.P.Solomon Francis

For Respondents : Ms.G.Dhanamadhiri,
Government Advocate

O R D E R

Heard Mr.P.Solomon Francis, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the respondents.

2. By consent of both learned counsel, this writ is disposed finally even at this stage.

3. The petitioner has challenged the order of the Assistant Commissioner (Sales Tax)/R1 dated 18.02.2020, a notice calling upon the petitioner to pay various demands for the periods 2008-09 to 2015-16, raised under the provisions of

the Tamil Nadu Value Added Tax Act, 2006 amounting to a total amount of Rs.1,38,94,846/-.

4. The contention of the petitioner is to the effect that no orders of assessment have been passed and hence the demands are non-est and invalid.

5. When the matter was listed for admission on 15.07.2020, Ms.Dhanamadhri, learned Government Advocate had submitted on the basis of instructions received from the Assessing Officer that orders of assessment were, in fact, passed in relation to the periods 2013-14, 2014-15 & 2015-16. The Court had thus directed that copies of the orders be produced along with proof of service of the same upon the petitioner. Thereafter, under communication dated 17.07.2020, the learned Government Advocate has circulated the orders of assessment for the periods 2008-09 to 2015-16.

6. Though the orders of assessment appear to have been dispatched, they have been returned and hence have not been served upon the assessee. Learned counsel for the petitioner confirms that copies of the orders of assessment have been received by him now and the same will be duly handed over to the petitioner as well.

7. In the light of the position that the orders of assessment giving rise to the impugned demands admittedly have not been served upon the petitioner, the impugned recovery notice has no legs to stand and is hence quashed. The interim stay of recovery granted on 15.07.2020 will continue for a period of four (4) weeks from today to enable the petitioner to take such action as it may be inclined as against the orders of assessment.

8. This writ petition is disposed in the above terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

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To

1 The Assistant Commissioner (Sales Tax),
Commercial Taxes Salem Town (West),
Salem 636 007

2 The Assistant Commissioner (C.T) (FAC),
Commercial Taxes Salem Town (West),
Salem 636 007.

+1cc to the Special Government Pleader, S.R.No. 25114

W.P. No.9228 of 2020
and
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AD(CO)

GN(29/07/2020)