IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2020

CORAM

THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.P.Nos.33165, 33168 & 33237 of 2019
and WMP.Nos.33600, 33604 & 33697 of 2019

Tvl. Gopi Traders,
Represented by its Proprietor,
R.Gopinath,
No.10/147, TVK Nagar,
Harur, Harur (TK),
Dharmapuri District - 636 903. .. Petitioner in all WPs

Vs.

The State Tax Officer,
Harur Assessment Circle,
Harur. .. Respondent in all WPs

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the respondent to furnish the copy of the records as requested vide representations dated 08.12.2014 and 06.01.2015 in accordance with direction of this Honourable Court in W.P.No.6882 to 6884 of 2015 dated 11.03.2015.
(In all WPs)

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.M.Hariharan
Additional Government Pleader

COMMON ORDER

Heard Mr.Senniappan, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondent.

2.The petitioner had earlier challenged assessments for the periods 2012-13, 2013-14 and 2014-15, framed in terms of the Tamil Nadu Value Added Tax Act ('Act') in WP.Nos.6882 to 6884 of 2015 on the ground that certain documents relied upon by the authority and utilised in assessment had not been furnished to it. The assessments were set aside on 11.03.2015 and at paragraph-7 of the order, the respondent was directed to furnish copies of the particulars as sought for by the petitioner, within a week from date of receipt of a copy of that order. The representative of the petitioner was directed to appear before the respondent and file objections thereafter, and upon taking into consideration and hearing the petitioner, the authority was directed to pass orders afresh on merits and in accordance with law.

3.The petitioner is back before this Court once again now seeking a Mandamus directing the respondent Assessing Officer to furnish the records as requested by it under representations filed earlier and in line with the direction of this Court in order dated 11.03.2015. Admittedly, the documents sought for by the petitioner, to the extent which they are available with the officer, have been supplied on 12.12.2015, 31.05.2016 and 22.05.2017. In addition, the petitioner has sought a copy of the deviation proposal which, according to the respondent is an internal document and hence cannot be supplied to the petitioner.

4.On 21.08.2019, the respondent has issued a notice seeking objections to the pre-assessment proposal contained therein as well as offering a personal hearing to the petitioner. It would thus suffice in the interests of justice, to direct that the assessment proceedings be completed upon independent application of mind by the Assessing Authority and taking into account the deviation proposal sent by the Assessing Officer. Let the petitioner appear in person before the Officer on Monday, the 24th February, 2020 at 10.30 a.m. without expecting any further notice in this regard and an order of assessment be passed within a period of four weeks from the date of conclusion of personal hearing.

5.These writ petitions are disposed in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(C.S.III)

/True Copy/

Sub Assistant Registrar

To
The State Tax Officer, Harur Assessment Circle,Harur.

+1cc to Mr.R.Senniappan, Advocate Sr.No.10696
+1cc to The Special Government Pleader Sr.No.11335

AKM/14.02.2020 /2P-4C/

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