IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.Nos.33544, 33551 & 33556 of 2019
and
WMP.Nos.34003, 34005, 34011, 34012, 34018 & 34019 of 2019

Lonestar Industries,
No.252, Angappa Naicken Street,
Mannady, Chennai-01
Rep. by its Authorised Signatory.
.. Petitioner in WP.No.33544 of 2019

I.G.P. Engineers Pvt. Ltd.,
No.252, Angappa Naicken Street,
Mannady, Chennai-01
Rep. by its Authorised Signatory.
.. Petitioner in WP.No.33551 of 2019

Cori Engineers Pvt. Ltd.,
No.252, Angappa Naicken Street,
Mannady, Chennai-01
Rep. by its Authorised Signatory.
.. Petitioner in WP.No.33556 of 2019

Vs.

Assistant Commissioner (ST),
Muthialpet Assessment Circle.
No.199, Thambu Chetty Street,
Chennai-01. .. 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 Certiorari, calling for the Respondent's proceedings dated 29.10.2019 in CST/14317/2007-08, dated 14.10.2019 in CST/10224/2007-08 and dated 07.11.2019 in CST/10320/2007-08 respectively and quash the same.



(In all WPs)
For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.M.Hariharan
Additional Government Pleader

COMMON ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioners and Mr.M.Hariharan, learned Additional Government Pleader for the respondent.

2.The impugned notices issued in terms of the Tamil Nadu Value Added Tax Act, 2006 (Act), relate to the period 2007-08. No assessment has been completed initially for this year and as per the provisions of Section 22(2), the date of deemed assessment is 31.10.2012. Notices for assessment have been issued subsequently on 29.10.2019, 14.10.2019 and 07.11.2019 all beyond the period of limitation provided in Section 27 of the Act. These facts are undisputed and on this sole point, the impugned notices are liable to be quashed. The only distinction sought to be made by the revenue is that the issue on merits pertains to the grant of concessional rate of tax under the provisions of the Central Sales Tax Act.

3. However, this distinction is of no assistance to the revenue in the light of Section 9(2) of the Central Sales Tax Act, as per which the mechanism for assessment set out under the General Sales Tax Act of the State shall be applicable for the framing of assessments under the Central Sales Tax Act as well.

4.In the light of the aforesaid discussion, the impugned notices are set aside and these writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

vs

To
The Assistant Commissioner (ST),
Muthialpet Assessment Circle.
No.199, Thambu Chetty Street,
Chennai-01.

+3cc to Mr.Adithya Reddy, Advocate, S.R.No. 20823, 20822, 20821

+1cc to the Special Government Pleader(Taxes), S.R.No.21787

W.P.Nos.33544, 33551 & 33556 of 2019

and

WMP.Nos.34003, 34005, 34011,

34012, 34018 & 34019 of 2019

AK(CO)



GN(25/06/2020)