IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 28.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.34057 of 2018
and
W.M.P.No.39556 of 2018

Tvl.Alliance Project,
Represented by its Director,
No.36/1, Gandhi Mandabam Road,
Kotturpuram,
Chennai - 600085. …Petitioner

Vs.

1. The Government of India,
Represented by Secretary,
Commercial Taxes and Registration Department, Secretariat,
Fort St.George,
Chennai - 600009.

2. The Assistant Commissioner (ST),
T.Nagar Assessment Circle,
46, Greenways Road,
Chennai - 600028.

3. The Commercial Tax Officer,
K.K.Nagar Assessment Circle,
Old No.16, New No.55, First Floor,
Govindan Road, Chennai - 600006.

4. The Joint Commissioner (CT),
Chennai Central Division,
Chennai - 600006. …Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records in respect of the proceedings TIN No.33661581556/2013-14 dated 22.11.2018 of the second respondent under the Tamil Nadu Value Added Tax Act, 2006 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents: Mr.R.Swarnavel
Government Advocate

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The revision of assessment under Section 27 of the Tamil Nadu Value Added Tax Act for the assessment year 2013-14 is put under challenge in the present Writ Petition.

3. The petitioner has predominantly raised the ground of jurisdiction in the present Writ Petition, by stating that though the petitioner was originally under the second respondent assessment circle, in pursuance to the reorganisation of the assessment circle, which took place in the year 2014, the petitioner's file is transferred from second respondent to third respondent in the month of November 2014 itself and consequently from the date of transfer of such file, the second respondent had ceased to have any jurisdiction over the petitioner's assessment proceedings.

4. The issue with regard to lack of jurisdiction may not require consideration in the present Writ Petition, in view of the fact that insofar as the challenge made by the petitioner on the assessment proceedings for the years 2011-12 and 2012-13 before the Appellate Authorities, the appeal came to be decided in favour of the assessee. By an order dated 28.06.2019 passed in APV.No.49/19 for the assessment year 2011-12 and APV.No.50/19 for the assessment year 2012-13, it is seen that the order has been passed on merits and the appeal was accordingly allowed. Though the order came to be passed on 28.06.2019, it is stated across the bar, no further challenge has been made to the Orders-in-Appeal.

5. When the appellate authority's orders for the preceding assessment years have been passed on merits and have become final, I am unable to contemplate as to how the assessing authority can take any contrary stand for the present assessment year 2013-14. As such, even assuming that the matter touching upon the jurisdiction is found in favour of the respondent, it would be a futile exercise for the Assessing Officers to decide

the issue on merits, in view of the Orders-in-Appeal for the assessment years 2011-12 and 2012-13.

6. Accordingly, the impugned order dated 22.11.2018 on the file of the second respondent herein is quashed and the present Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1. The Secretary,
Commercial Taxes and Registration Department, Secretariat,
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Chennai - 600009.

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srg 01/10/2020