



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved on: 10.07.2019 & 30.08.2019

Pronounced on: **21.01.2020**

CORAM:

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

WEB COPY

W.P.(MD) Nos. 4342 to 4346 of 2012, 6901, 6902, 6926 to 6928 of 2018, 1207, 1208 of 2013, 1432 to 1435 of 2014, 14896 of 2019, 21528 to 21531 of 2016, 2878 to 2880 of 2016, 4286, 4287 of 2017, 4667 to 4670 of 2016, 8493 to 8495 of 2011, 8787 of 2016, 2029 to 2032 of 2017, 11794 of 2017, 13686, 13687, 13688 of 2017, 10508 to 10511 of 2017, 11068, 11088, 11089, 11623 to 11627, 12026, 12031, 12034, 12035, 12036, 12045 of 2017, 13824 of 2019, 4393 of 2019, 6177, 6684, 6685 and 6686 of 2018, 4345 of 2013 and 4346 of 2013

and W.M.P.(MD) Nos.10343 of 2019, 10681, 10682, 10683 of 2017, 3497 of 2019, 6023, 6459, 6460, 6461, 6629, 6630, 6669, 6670, 6671 of 2018, 8017 to 8020, 8485, 8500, 8501, 8948, 8949, 8950 to 8952, 9253, 9265, 9268, 9269, 9270 and 9273 of 2017, 3439, 3440, 1677 to 1680, 9084 of 2017, 6985, 2544, 2546, 2548, 15384 to 15387, 4213 to 4220 of 2016, 11400 of 2019, 1,1,1,1,1 of 2012, 1,1,1,1,1 of 2014, 1,1 of 2013, and 1,1,1 of 2011

WP(MD) .No.4342 of 2012

Tvl. Visagan Enterprises,
represented by its Proprietor
B.Swaminatha Doss

... Petitioner

vs

The Assistant Commissioner (CT),
West Veli Street Circle, Madurai - 625020 .. Respondent

Prayer in WP(MD) .No.4342 of 2012 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN No.33985022261/2006-07 dated 01.03.2012 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act 2006, read with the Tamil Nadu Value Added Tax Rules, 2006 as the tax and penalty levied on the petitioner s receipts of trade incentives from their Principal are not traceable to any of the provisions of the Tamil Nadu Value Added Tax Act 2006.



For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WEB COPY

WP (MD) .No.4343 of 2012

Tvl. Visagan Enterprises,
represented by its Proprietor
B.Swaminatha Doss ... Petitioner

VS

The Assistant Commissioner (CT),
West Veli Street Circle, Madurai - 625020 .. Respondent

Prayer in WP (MD) .No.4343 of 2012 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN No.33985022261/2007-08 dated 01.03.2012 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act 2006, read with the Tamil Nadu Value Added Tax Rules, 2006 as the tax and penalty levied on the petitioner s receipts of trade incentives from their Principal are not traceable to any of the provisions of the Tamil Nadu Value Added Tax Act 2006

For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.4344 of 2012 :

Tvl. Visagan Enterprises,
represented by its Proprietor
B.Swaminatha Doss ... Petitioner

VS



The Assistant Commissioner (CT),
West Veli Street Circle, Madurai - 625020 .. Respondent

Prayer in WP(MD) .No.4344 of 2012 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARI, calling for the records on the files of the Respondent herein in TIN No.33985022261/2008-09 dated 01.03.2012 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act 2006, read with the Tamil Nadu Value Added Tax Rules, 2006 as the tax and penalty levied on the petitioner s receipts of trade incentives from their Principal are not traceable to any of the provisions of the Tamil Nadu Value Added Tax Act 2006

For Petitioner .. Mr.A.Chandrasekaran

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.4345 of 2012 :

Tvl. Visagan Enterprises,
represented by its Proprietor
B.Swaminatha Doss ... Petitioner

vs

The Assistant Commissioner (CT),
West Veli Street Circle, Madurai - 625020 .. Respondent

Prayer in WP(MD) .No.4345 of 2012 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN No.33985022261/2009-10 dated 01.03.2012 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act 2006, read with the Tamil Nadu Value Added Tax Rules, 2006 as the tax and penalty levied on the petitioner s receipts of trade incentives from their Principal are not traceable to any of the provisions of the Tamil Nadu Value Added Tax Act 2006.

<https://hcservices.ecourts.gov.in/hcservices/>



For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WEB COPY

WP (MD) .No.4346 of 2012 :

Tvl. Visagan Enterprises,
represented by its Proprietor
B.Swaminatha Doss ... Petitioner

vs

The Assistant Commissioner (CT),
West Veli Street Circle, Madurai - 625020 .. Respondent

Prayer in WP (MD) .No.4346 of 2012 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN No.33985022261/2010-11 dated 01.03.2012 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act 2006, read with the Tamil Nadu Value Added Tax Rules, 2006 as the tax and penalty levied on the petitioner s receipts of trade incentives from their Principal are not traceable to any of the provisions of the Tamil Nadu Value Added Tax Act 2006.

For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.6901 of 2018

N.Mariyappan ... Petitioner

Vs

1. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005

2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai-630 561. ... Respondents



Prayer in WP(MD).No.6901 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN:33845402481/2011-12 dated 18/04/2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.6902 of 2018

N.Mariyappan

... Petitioner

Vs

1. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005

2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai-630 561.

... Respondents

Prayer in WP(MD).No.6902 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33845402481/2012-13 dated 18.04.2017.

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.6926 of 2018

A.Sundar

... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005



2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai-630 561. ... Respondents

WEB COPY

Prayer in WP(MD) .No.6926 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33305402584/2009-10 dated 17.03.2017.

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.6927 of 2018

A.Sundar ... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005

2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai-630 561. ... Respondents

Prayer in WP(MD) .No.6927 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33305402584/2011-12 dated 17.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.6928 of 2018

A.Sundar

... Petitioner



vs

1. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005

2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai-630 561. ... Respondents

Prayer in WP(MD).No.6928 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33305402584/2012-13 dated 17.03.2017.

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.1207 of 2013

Tvl. Mathe Marketting,
represented by its Partner, T. Sudhakar, ... Petitioner

vs

The Assistant Commissioner (CT) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai. ... Respondents

Prayer in WP(MD).No.1207 of 2013 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the file of the Respondents herein in TIN : 33765163517/2006-07 dated 15.11.2012 and quash the same as illegal without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act, 2006 read with the Tamil Nadu Value Added Tax Rules 2006 as the tax levied on the petitioner s receipts of scieme charges/incentives from their Principals are not traceable to any of the provisions of the Tamil Nadu Value Added Tax Act 2006.



For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WEB COPY

WP(MD).No.1208 of 2013

Tvl. Mathe Marketting, represented by its Partner,
T. Sudhakar ... Petitioner

vs

The Assistant Commissioner (CT) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai. ... Respondents

Prayer in WP(MD).No.1208 of 2013 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the file of the Respondent herein in TIN : 33765163517/2008-09 dated 15.11.2012 and quash the same as illegal without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act, 2006 read with the Tamil Nadu Value Added Tax Rules 2006 as the tax levied on the petitioner s receipts of scheme charges/incentives from their Principals are not traceable to any of the provisions of the Tamil Nadu Value Added Tax Act 2006.

For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.1432 of 2014

Tvl. Mathe Marketing,
represented by its Partner T.Sudhakar .. Petitioner

vs

The Assistant Commissioner (CT) (FAC),
Madurai Rural South Assessment Circle,
Madurai 20. .. Respondents



Prayer in WP(MD) .No.1432 of 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN 33765163517/2009-10 dated 29-11-2013 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Tamil Nadu Value Added Tax Rules, 2007

For Petitioner .. Mr.A.Chandrasekaran

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.1433 of 2014

Tvl. Mathe Marketing,
represented by its Partner T.Sudhakar ... Petitioner

vs

The Assistant Commissioner (CT) (FAC),
Madurai Rural South Assessment Circle,
Madurai 625 020 ... Respondents

Prayer in WP(MD) .No.1433 of 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN 33765163517/2010-11 dated 29.11.2013 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Tamil Nadu Value Added Tax Rules, 2007

For Petitioner .. Mr.A.Chandrasekaran

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.1434 of 2014

Tvl. Mathe Marketing,
represented by its Partner T.Sudhakar ... Petitioner

- Vs. -



The Assistant Commissioner (CT) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai 625 020 ... Respondents

Prayer in WP(MD).No.1434 of 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN 33765163517/2011-12 dated 29.11.2013 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Tamil Nadu Value Added Tax Rules, 2007

For Petitioner .. Mr.A.Chandrasekaran

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.1435 of 2014

Tvl. Mathe Marketing,
represented by its Partner T.Sudhakar ... Petitioner

- Vs. -

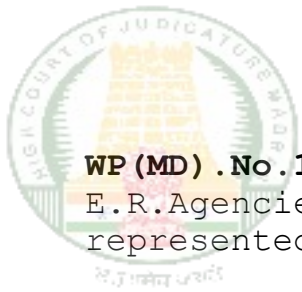
The Assistant Commissioner (CT) (FAC),
Madurai Rural South Assessment Circle,
Madurai 625 020 ... Respondents

Prayer in WP(MD).No.1435 of 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN 33765163517/2012-13 dated 06.01.2014 and quash the same as illegal, without jurisdiction and against the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Tamil Nadu Value Added Tax Rules, 2007 and pass such further or other orders

For Petitioner .. Mr.A.Chandrasekaran

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP



WP (MD) .No.14896 of 2019

E.R.Agencies,
represented By Its Proprietor, V.Esakki ... Petitioner

VS

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2. The Assistant Commissioner (ST),
Thirunelveli Junction.Assessment Circle,
Commercial Taxes Building, Reserve Line Road,
Palayamkottai, Thirunelveli District -627 002... Respondents

Prayer in WP (MD) .No.14896 of 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN / 33105561695/2013-14 dated 03/05/2019

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.21528 of 2016

Tvl.Lakshmi Infos represented by its Partner:
M.Lakshmi Kanth ... Petitioner

VS

1.The Assistant Commissioner(CT), (FAC),
Palayamkottai. ... Respondents

Prayer in WP (MD) .No.21528 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records on the files of the respondent herein in 33565565207/2011-12 dated09.2015 and quash the same as illegal, invalid and against the provisions of Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006



For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WEB COPY

WP (MD) .No.21529 of 2016

Tvl.Lakshmi Infos represented by its Partner:
M.Lakshmi Kanth. ... Petitioner

vs

1. The Assistant Commissioner(CT), (FAC),
Palayamkottai. ... Respondents

Prayer in WP(MD) .No.21529 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records on the files of the respondent herein in 33565565207/2012-13 dated09.2015 and quash the same as illegal, invalid and against the provisions of Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.21530 of 2016

Tvl.Lakshmi Infos represented by its Partner:
M.Lakshmi Kanth. ... Petitioner

vs

1. The Assistant Commissioner(CT), (FAC),
Palayamkottai. ... Respondents

Prayer in WP(MD) .No.21530 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records on the files of the respondent herein 33565565207/2013-14 dated --.09.2015 and quash the same as



illegal, invalid and against the provisions of Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.21531 of 2016

Tvl.Lakshmi Infos represented by its Partner:
M.Lakshmi Kanth. ... Petitioner

vs

1. The Assistant Commissioner(CT), (FAC),
Palayamkottai. ... Respondents

Prayer in WP(MD) .No.21531 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records on the files of the respondent herein in 33565565207/2014-15 dated09.2015 and quash the same as illegal, invalid and against the provisions of Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006

For Petitioner .. Mr.A.Chandrasekaran
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.2878 of 2016

M/s.Matharsha Agency represented by its Proprietor
M.Arabi Mitharsha ... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2.The Commercial Tax Officer Paramakudi Assessment Circle,
Commercial Tax Office, 3/103, Thirunagar, Thelichathanallur,
Paramakudi,
Ramnad District 623 707 ... Respondents



Prayer in WP(MD).No.2878 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN. 33925423777/2012-13 dated 24.03.2015 and quash the same and to consequently direct the 2nd Respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.2879 of 2016

M/s.Matharsha Agency represented by its Proprietor
M.Arabi Mitharsha ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2.The Commercial Tax Officer Paramakudi Assessment Circle,
Commercial Tax Office, 3/103, Thirunagar,
Thelichathanallur, Paramakudi,
Ramnad District 623 707 ... Respondents

Prayer in WP(MD).No.2879 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN. 33925423777/2013-14 dated 24.03.2015 and quash the same and to consequently direct the 2nd Respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner



For Petitioner .. Mr.B.Rooban
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WEB COPY

WP (MD) .No.2880 of 2016

M/s.Matharsha Agency represented by its Proprietor
M.Arabi Mitharsha, ... Petitioner

vs

- 1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005
- 2.The Commercial Tax Officer Paramakudi Assessment Circle,
Commercial Tax Office, 3/103, Thirunagar,
Thelichathanallur, Paramakudi,
Ramnad District 623 707 ... Respondents

Prayer in WP (MD) .No.2880 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN. 33925423777/2014-15 dated 24.03.2015 and quash the same and to consequently direct the 2nd Respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner

For Petitioner .. Mr.B.Rooban
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.4286 of 2017

Tvl.Annai Velankanni Traders represented by its Proprietor,
S.Anthonysami ... Petitioner

vs



- 1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005
- 2.The Commercial Tax Officer,
Tiruppathur Assessment Circle, Commercial Taxes Office,
5/4, 56, China Thoppu Street, Thiruppathur,
Sivagangai District - 630 211 ... Respondents

Prayer in WP(MD).No.4286 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33765502823/2014-15 dated 12.01.2017

For Petitioner .. Mr.B. Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.4287 of 2017

Tvl.Annai Velankanni Traders represented by its Proprietor,
S.Anthonysami ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2. The Commercial Tax Officer,
Tiruppathur Assessment Circle, Commercial Taxes Office,
5/4, 56, China Thoppu Street, Thiruppathur,
Sivagangai District - 630 211 ... Respondents

Prayer in WP(MD).No.4287 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33765502823/2015-16 dated 12.01.2017

<https://hcservices.ecourts.gov.in/hcservices/>



For Petitioner .. Mr.B. Rooban
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WEB COPY

WP(MD).No.4667 of 2016

Tvl. V.V. Agency Rep by its Proprietrix
V,Mangaleswari, ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-005.

2. The Commercial Tax Officer
Ramanathapuram Assessment Circle,
Commercial Taxes Office,
No. 37, Salai Road, Centre Plaza,
KTM Kasim Centre, Ramanathapuram- 623 501. ... Respondents

Prayer in WP(MD).No.4667 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN. 33875444320/2011-12 dated 30.01.2015 and quash the same and to consequently direct the 2nd Respondent to re-do the assessment afresh after giving adequate opportunity to the Petitioner.

For Petitioner .. Mr.B. Rooban
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.4668 of 2016

Tvl. V.V. Agency Rep by its Proprietrix
V,Mangaleswari, ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-005.



2. The Commercial Tax Officer
Ramanathapuram Assessment Circle,
Commercial Taxes Office,
No. 37, Salai Road, Centre Plaza,
KTM Kasim Centre, Ramanathapuram-623 501. ... Respondents

Prayer in WP(MD) .No.4668 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33875444320/2012-13 dated 30.01.2015 and quash the same and to consequently direct the 2nd Respondent to re-do the assessment afresh after giving adequate opportunity to the Petitioner

For Petitioner .. Mr.B. Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.4669 of 2016

Tvl. V.V. Agency Rep by its Proprietrix
V,Mangaleswari, ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-005.

2. The Commercial Tax Officer
Ramanathapuram Assessment Circle,
Commercial Taxes Office,
No. 37, Salai Road, Centre Plaza,
KTM Kasim Centre, Ramanathapuram-625 501. ... Respondents

Prayer in WP(MD) .No.4669 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Pleaded to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN.33875444320/2013-14 dated 30.01.2015 and quash the same and to consequently direct

<https://hcservices.ecourts.gov.in/hcservices/>



the 2nd respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner and pass such further or other orders as this Hon ble court may deem fit

For Petitioner .. Mr.B. Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.4670 of 2016

1. Tvl.V.V.Agency, represented By its Proprietrix,
V.Mangaleswari, ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 5

2. The Commercial Tax Officer,
Ramanathapuram Assessment Circle,
Commercial Taxes Office, No.37, Salai Road, Centre Plaza,
KTM Kasim Centre,
Ramanathapuram - 623 501 ... Respondents

Prayer in WP(MD) .No.4670 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33875444320/2014-15 dated 30.01.2015 and quash the same and to consequently direct the 2nd respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.,

For Petitioner .. Mr.B. Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.8493 of 2011

M/s. Ganapathy Agencies, represented by its Proprietor
P. Kumaresan ... Petitioner

vs



1. The Secretary to The Government of Tamilnadu,
Commercial Taxes and Registration Department,
Fort St. George, Chennai - 600 009.

2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Sivagangai.

... Respondents

Prayer in WP(MD) .No.8493 of 2011 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, quashing as e-facie illegal and without jurisdiction, the re-assessment orders of the second Respondent dated 06.06.2011 by calling for records for the period 2007-08 made in TIN No.33695401545/2007-08 under Section 27 (escaped turnover) whereby the turnover of sales has been reassessed adding the trade discount received from the Petitioner s Vendors as subsidy, whereas the subject matter of the proceeding is the input tax credit relying upon Section 19(20) retrospectively enacted from 01.01.2007.

For Petitioner .. Mr.S.Karunakar

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) . 8494 of 2011

1. M/s. Ganapathy Agencies, represented by its Proprietor
P. Kumaresan ... Petitioner

vs

1. The Secretary to The Government of Tamilnadu,
Commercial Taxes and Registration Department,
Fort St. George, Chennai - 600 009.

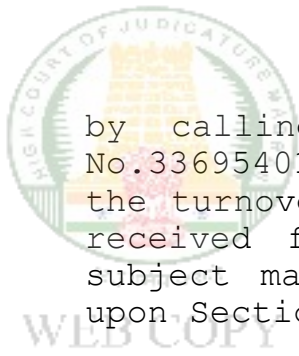
2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Sivagangai.

... Respondents

Prayer in WP(MD) . 8494 of 2011 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARI, quashing as e-facie illegal and without jurisdiction, the re-assessment orders of the second Respondent dated 06.06.2011

<https://hcservices.ecourts.gov.in/hcservices/>



by calling for records for the period 2008-09 made in TIN No.33695401545/2008-09 under Section 27 (escaped turnover) whereby the turnover of sales has been reassessed adding the trade discount received from the Petitioner s Vendors as discount whereas the subject matter of the proceeding is the input tax credit relying upon Section 19(20) retrospectively enacted from 01.01.2007.

For Petitioner .. Mr.S. Karunakar

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD). 8495 of 2011

M/s. Ganapathy Agencies, represented by its Proprietor
P. Kumaresan ... Petitioner

vs

1. The Secretary to The Government of Tamilnadu,
Commercial Taxes and Registration Department,
Fort St. George, Chennai - 600 009.

2. The Assistant Commissioenr (CT),
Sivagangai Assessment Circle,
Sivagangai. ... Respondents

Prayer in WP(MD). 8495 of 2011 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Pleased to issue a Writ of Certiorari, quashing as e-facie illegal and without jurisdiction, the re-assessment orders of the second Respondent dated 6.6.2011 by calling for records for the period 2009-10 made in TIN No. 33695401545/2009-10 under section 27 (escaped turover) whereby the turnover of sales has been reassessed adding the trade discount received from the Petitoners Vendors as subsidy, whereas the subject matter of the proceeding is the input tax credit relying upon Section 19(20) retrospectively enacted from 1.1.2007.

For Petitioner .. Mr.S. Karunakar

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP



WP (MD) .No.8787 of 2016

1. Tvl. Carmel Agencies Rep by its Proprietor,
A. Raymond Devanathan ... Petitioner

vs

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005.

2. The Assistant Commissioner (CT),
Palakkarai I Assessment Circle,
Commercial Taxes Building, Behind District Courts Complex,
Thiruchirappalli 620 001. ... Respondents

Prayer in WP (MD) .No.8787 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN: 33403521699/2012-13 dated 31.03.2016 and quash the same consequently direct the 2nd respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner

For Petitioner .. Mr.B.Rooban

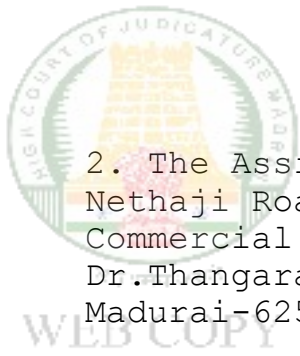
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.2029 of 2017

Tvl.G.M.Life Style,
Represented by its Proprietor,
G.Sivakumar ... Petitioner

Vs

1. The Commissioner Of Commercial Taxes,
O/o the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.



2. The Assistant Commissioner (CT),
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020

... Respondents

Prayer in WP(MD) .No.2029 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of CERTIORARIFIED MANDAMUS or any other appropriate Writ or any Order or direction in the nature of a Writ calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN:33564982625/2011-12 dated 15.11.2016 and quash the same and consequently direct the 2nd Respondent to re-do the assessment after providing the copies of the documents relied upon in the assessment to the petitioner and by giving due opportunity to file objection and for personal hearing.

For Petitioner .. Mr.B.Rooban

For Respondents .. Mr.S.Angappan,
Govt. Advocate

WP(MD) .No.2030 of 2017

Tvl.G.M.Life Style,
Represented by its Proprietor,
G.Sivakumar

... Petitioner

Vs

1. The Commissioner Of Commercial Taxes,
O/o the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

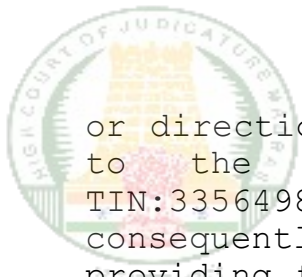
2. The Assistant Commissioner (CT),
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020

... Respondents

Prayer in WP(MD) .No.2030 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of CERTIORARIFIED MANDAMUS or any other appropriate Writ or any Order

<https://hcservices.ecourts.gov.in/hcservices/>



or direction in the nature of a Writ calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN:33564982625/2012-13 dated 15.11.2016 and quash the same and consequently direct the 2nd Respondent to re-do the assessment after providing the copies of the documents relied upon in the assessment to the petitioner and by giving due opportunity to file objection and for personal hearing

For Petitioner .. Mr.B.Rooban
For Respondents .. Mr.S.Angappan,
Govt. Advocate

WP(MD).No.2031 of 2017

Tvl.G.M.Life Style,
Represented by its Proprietor,
G.Sivakumar ... Petitioner

Vs

1. The Commissioner Of Commercial Taxes,
O/o the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

2. The Assistant Commissioner (CT),
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020 ... Respondents

Prayer in WP(MD).No.2031 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33564982625/2013-14 dated 15.11.2016 and quash the same and consequently direct the 2nd Respondent to re do the assessment after providing the copies of the documents relied upon in the assessment to the petitioner and by giving due opportunity to file objection and for personal hearing.



For Petitioner .. Mr.B.Rooban
For Respondents .. Mr.S.Angappan,
Govt. Advocate

WEB COPY

WP (MD) .No.2032 of 2017 :

Tvl.G.M.Life Style,
Represented by its Proprietor,
G.Sivakumar ... Petitioner

Vs

1. The Commissioner Of Commercial Taxes,
O/o the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

2. The Assistant Commissioner (CT),
Nethaji Road Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai-625 020 ... Respondents

Prayer in WP (MD) .No.2032 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of CERTIORARIFIED MANDAMUS or any other appropriate Writ or any Order or direction in the nature of a Writ calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN:33564982625/2014-15 dated 15.11.2016 and quash the same and consequently direct the 2nd Respondent to re-do the assessment after providing the copies of the documents relied upon in the assessment to the petitioner and by giving due opportunity to file objection and for personal hearing.

For Petitioner .. Mr.B.Rooban
For Respondents .. Mr.S.Angappan,
Govt. Advocate

WP (MD) .No.11794 of 2017

M/s.Fores Traders,
represented by its Proprietor,
S.Sumitha ... Petitioner

<https://hcservices.ecourts.gov.in/hcservices/>



VS

The Commercial Tax Officer,
Mahal Assessment Circle, Commercial Tax Buildings,
Madurai. ... Respondents

Prayer in WP(MD) .No.11794 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33665142911/2013-2014 dated 28.02.2017 issued by the respondent and quash the same is illegal, arbitrary, in violation of principles of natural justice and wholly without jurisdiction and direct the respondent to pass assessment order afresh in terms of circular issued by the Commissioner of Commercial Taxes, Chennai in Circular No. 29/2015 D3/22678/2015 dated 11.08.2015 after affording opportunity of being heard to the petitioner. Within such time as may be directed by this Court.

For Petitioner .. Mr.S. Karunakar

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.13686 of 2017

Tvl.Valli & Co.,
represented by its Partner,
M.Selvi, .. Petitioners

VS

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner(CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3 Oversupillai Street,
Sivagangai - 630 561. .. Respondents



Prayer in WP(MD) .No.13686 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33565402538/2012-13 dated 16.05.2017.

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.13687 of 2017

1. S.Jeyalakshmi .. Petitioner

vs

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner(CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3 Oversupillai Street,
Sivagangai - 630 561.

.. Respondents

Prayer in WP(MD) .No.13687 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN: 33525401299/2011-12 dated 04.05.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP



WP (MD) .No.13688 of 2017

M.Kannan

... Petitioner

WEB COPY

vs

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Assistant Commissioner(CT),
Sivagangai Assessment Circle,
Commercial Taxes Office, No.3,
Oversupillai Street, Sivagangai - 630 561.... Respondents

Prayer in WP (MD) .No.13688 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33575401223/2011-12 dated 05.05.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.10508 of 2017

A.S.K.Sundaramoorthy

... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561 ... Respondents



Prayer in WP(MD).No.10508 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33905401575/2009-10 dated 23.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.10509 of 2017

A.S.K.Sundaramoorthy ... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561

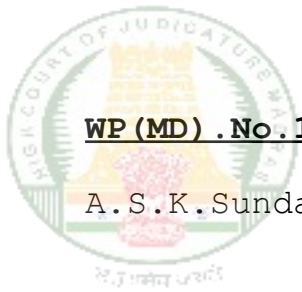
... Respondents

Prayer in WP(MD).No.10509 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33905401575/2010-11 dated 23.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP



WP (MD) .No.10510 of 2017

A.S.K.Sundaramoorthy

... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561

... Respondents

Prayer in WP (MD) .No.10510 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33905401575/2011-12 dated 23.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.10511 of 2017

A.S.K.Sundaramoorthy

... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561

... Respondents



Prayer in WP(MD) .No.10511 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33905401575/2012-13 dated 23.03.2017.

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.11068 of 2017

R.Sonaimuthu ... Petitioner

vs

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Assistant Commissioner(CT), Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561. ... Respondents

Prayer in WP(MD) .No.11068 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33575402193/2011-12 dated 24.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP



WP (MD) .No.11088 of 2017

R.Andi

... Petitioner

vs

WEB COPY

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Assistant Commissioner(CT), Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561.

... Respondents

Prayer in WP(MD) .No.11088 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33045400981/2011-12 dated 27.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.11089 of 2017 :

R.Andi

... Petitioner

vs

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner(CT), Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561.

... Respondents

Prayer in WP(MD) .No.11089 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned



proceedings of the 2nd respondent in TIN 33045400981/2012-13 dated 27.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.11623 of 2017

G.Pugalendhi ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2. The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Complex, Dr.Thangaraj Salai,
Madurai - 625 020 ... Respondents

Prayer in WP (MD) .No.11623 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33616230939/2007-08 dated 15.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.11624 of 2017

G.Pugalendhi ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2. The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Complex, Dr.Thangaraj Salai,
Madurai - 625 020 ... Respondents



Prayer in WP(MD).No.11624 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33616230939/2008-09 dated 15.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.11625 of 2017

G.Pugalendhi ... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2.The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020 ... Respondents

Prayer in WP(MD).No.11625 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33616230939/2009-10 dated 15.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.11626 of 2017

G.Pugalendhi ... Petitioner



vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2.The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020 ... Respondents

Prayer in WP(MD).No.11626 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33616230939/2010-11 dated 15.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.11627 of 2017

G.Pugalendhi ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005

2. The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020 ... Respondents

Prayer in WP(MD).No.11627 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN 33616230939/2011-12 dated 15.03.2017



For Petitioner .. Mr.B.Rooban
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.12026 of 2017

A.Jeganathan ... Petitioner
vs

- 1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam Chepauk, Chennai-05
- 2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai- 630561 ... Respondents

Prayer in WP(MD).No.12026 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN: 33915401133/ 2007-08 dated 20.03.2017

For Petitioner .. Mr.B.Rooban
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.12031 of 2017

M.Kannan ... Petitioner
vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam Chepauk, Chennai-05
2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai- 630561 ... Respondents



Prayer in WP(MD).No.12031 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33575401223 / 2009-10 dated 05.05.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.12034 of 2017

K.Gowrilakshmi ... Petitioner

vs

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam Chepauk, Chennai-600 005

2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai- 630561 ... Respondents

Prayer in WP(MD).No.12034 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33905401769 / 2012-13 dated 18.04.2017.

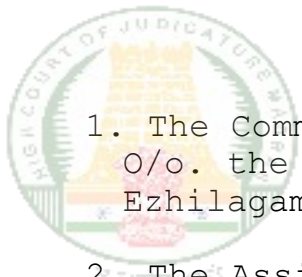
For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.12035 of 2017

K.Gowrilakshmi ... Petitioner

vs



1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam Chepauk, Chennai-600 005
 2. The Assistant Commissioner (CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai- 630561
- ... Respondents

Prayer in WP(MD).No.12035 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33905401769 / 2011-12 dated 18.04.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.12036 of 2017

P.Murugan ... Petitioner

vs

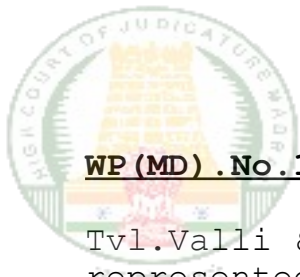
- 1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.
 - 2.The Assistant Commissioner(CT),
Sivagangai Assessment Circle, Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561.
- ... Respondents

Prayer in WP(MD).No.12036 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records pertaining to the impugned proceedings of the 2nd Respondent in TIN : 33665401804/2012-13 dated 03.05.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP



WP (MD) .No.12045 of 2017

Tvl.Valli & Co.,
represented by its Partner, M.Selvi, ... Petitioner

WEB COPY

vs

- 1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005
- 2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Street,
Sivagangai - 630 561 ... Respondents

Prayer in WP (MD) .No.12045 of 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN 33565402538/2011-12 dated 16.05.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.13824 of 2019 :

Tvl.V.V.K.Builders
represented by its Proprietor, V.Vijayakumar ... Petitioner

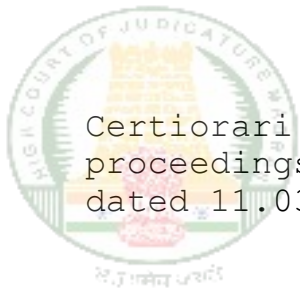
vs

- 1.The Commissioner of Commercial Taxes,
O/o. the Prl. and Spl. Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai- 600 005
- 2.The State Tax Officer West Tower Street Assessment Circle,
Commercial Taxes Complex, Dr.Thangaraj Salai,
Madurai-625 020 ... Respondents

Prayer in WP (MD) .No.13824 of 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of

<https://hcservices.ecourts.gov.in/hcservices/>



Certiorari calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN No.33044801618/2009-10 dated 11.03.2019

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.4393 of 2019

Rml. Karunanithi . .. Petitioner

- Vs. -

1.The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

2.The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office, No.3,
Oversupillai Street,
Sivagangai 630 561. ... Respondents

Prayer in WP(MD).No.4393 of 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN : 33925401467 / 2011-12 dated 19.05.2017

For Petitioner .. Mr.B.Rooban

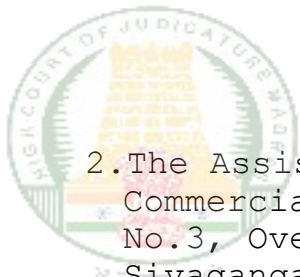
For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD).No.6177 of 2018

M.Santhi ... Petitioner

vs

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.



2.The Assistant Commissioner(CT), Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3, Oversupillai Stret,
Sivagangai-630 561. ... Respondents

WEB COPY

Prayer in WP(MD) .No.6177 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of certiorari calling for the records pertaining to the impugned proceedings of the 2nd respondent in TIN:33835401856/2012-13 dated 17/05/2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.6684 of 2018

B.Ramchandrar ... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2. The Assistant Commissioner (CT)
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3 Oversupillai Street,
Sivagangai 630 561

... Respondents

Prayer in WP(MD) .No.6684 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33655401644/2007-08 dated 24.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP



WP (MD) .No.6685 of 2018

B.Ramchandrar

... Petitioner

WEB COPY

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2. The Assistant Commissioner (CT)
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3 Oversupillai Street,
Sivagangai 630 561

... Respondents

Prayer in WP (MD) .No.6685 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33655401644/2008-09 dated 24.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP (MD) .No.6686 of 2018

B.Ramchandrar

... Petitioner

vs

1. The Commissioner Of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005

2. The Assistant Commissioner (CT)
Sivagangai Assessment Circle,
Commercial Taxes Office,
No.3 Oversupillai Street,
Sivagangai 630 561

... Respondents



Prayer in WP(MD) .No.6686 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN: 33655401644/2009-10 dated 24.03.2017

For Petitioner .. Mr.B.Rooban

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.4345 of 2013

Tvl. Asir Consultants
represented by its Proprietor: S. Raju ... Petitioner

vs

The Assistant Commissioner(CT), (FAC),
Chokkikulam Assessment Circle,
Madurai - 625 020. ... Respondent

Prayer in WP(MD) .No.4345 of 2013 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN No.33445003044/2008-09 dated 30-11-2012 and quash the same as violative of the principles of natural justice, illegal and without jurisdiction.

For Petitioner .. Mr.A. Chandrasekaran

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

WP(MD) .No.4346 of 2013

Tvl. Asir Consultants,
represented by its Proprietor: S. Raju ... Petitioner

vs



The Assistant Commissioner(CT), (FAC),
Chokkikulam Assessment Circle,
Madurai - 20.

... Respondent

Prayer in WP(MD) .No.4346 of 2013 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN No.33445003044/2009-10 dated 30-11-2012 and quash the same as violative of the principles of natural justice, illegal and without jurisdiction.

For Petitioner .. Mr.A. Chandrasekaran

For Respondents .. Mrs. J. Padmavathi Devi
Spl GP

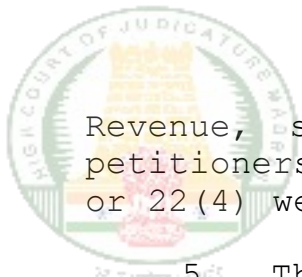
C O M M O N O R D E R

All petitioners in this batch of Writ Petitions are registered dealers in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2. The facts in relation to W.P.No.4342 of 2012 are referred to specifically for the sake of clarity and as illustrative of the issue that arises for resolution in all the matters. The petitioners challenge the tax levied on trade incentives received from their principal on various grounds including that such levy is not traceable to the provisions of the Act. In common, the petitioners would aver that the business transactions are structured according to fixed norms under which the supplier company ('company') operates.

3. The petitioners are dealers or distributors and receive an incentive as a margin fixed by the company, relatable to the total sales. Invoices are executed at the time when goods are received from the companies which set out the quantum of goods as well as the value thereof.

4. At the time of sale of goods by the petitioner, sale invoices are drawn which reflects the quantity of the goods, their value and the VAT liability thereupon. The returns offering the turnover from the sale of the goods were initially accepted by the



Revenue, such returns including inter alia, the claims of the petitioners for Input Tax Credit (ITC). Orders under Section 22(2) or 22(4) were passed.

5. Thereafter, the Enforcement Wing of the Income Tax Department inspected the premises of the petitioners, noticing at the time of inspection that the petitioners were in receipt of incentives of varied nature from the companies. The incentives range from free supplies of products to replacement for damaged goods and 'spoke' margin top-up. The officials were of the view that the aforesaid incentives (referred to in common as 'incentives') constituted a benefit in the hands of the petitioners and the ITC availed by the petitioners as relatable to such incentives were liable to be reversed in terms of Section 19(8) and 19(9) of the Act.

6. Pre-revision notices were issued on the basis of the inspection proposing the reversal of credit. In almost all the cases the petitioners objected to the reversal pointing out that the incentives constituted discounts entirely relatable to achievement of sales margins. The petitioners pointed out that such incentives did not represent or could not be deemed to be sales of damaged goods or free supply of the goods as alleged.

7. A clarification issued by the Commissioner of Commercial Taxes in letter No. Acts cell II 3620/2011 dated 01.02.2011 was referred to and relied upon. The petitioners further pointed out that Rule 10(iii) (C) of the Tamil Nadu Value Added Tax Rules, 2007 (in short 'Rules') required credit notes to be issued in respect of discounts or sales incentives without disturbing the component of tax computed and remitted at the time of sale. In the case of the petitioners, the component of tax remains undisturbed and thus the amount received through credit notes constituted a separate transaction that did not impact the taxability of the turnover for sales.

8. The impugned assessments confirm the pre-assessment proposals, in most cases, vide cursory and non-speaking orders of assessment that are challenged in this batch of Writ Petitions. The request of the petitioners for dropping of penalty under Section 27(4) was also rejected and has been confirmed in all the impugned orders of assessment.

9. The counter filed by the respondent supports the impugned order both by citing the availability of an alternate remedy under the Statute as well as on merits.

10. Adverting to the preliminary submission on the maintainability of the Writ Petitions, I am inclined to reject the same straight away, since not only are the impugned orders non-



speaking in almost all cases, but the issue raised for adjudication is a legal issue where the facts are entirely admitted. In such circumstances, I am of the considered view that the present Writ Petitions are maintainable. This contention of the Revenue is rejected.

WEB COPY

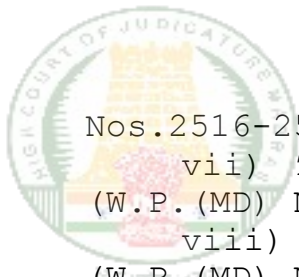
11. The respondents rely on the provisions of Rule 10(6)(b)(ii)(C) of the Rules by stating that the transaction as engaged by the petitioners is not similar to that envisaged by the Rule itself. According to the respondent, Rule 10(6)(b)(ii)(c) supports a credit note issued for discount of sales incentives by one dealer to another post issuance of tax invoice and where such credit note was issued without disturbing the tax component as contained in the original tax invoice.

12. However, according to the respondent, the petitioners have adopted a modus operandi which defeats the purpose of the Rule merely to avoid payment of tax on the amount of discount/incentive. They point out that the discount amount as revealed from the tax invoices noted at the time of inspection is deducted from the actual sale value of the goods to arrive at the taxable sale value, upon which VAT at the rate of 4% or 12.5% is levied. Reference is also made to other credit notes which contain the narration 'schemes claim, card discount claim and invoice discount claim as being inclusive of sales tax mentioned in the credit note itself'. Thus, according to the respondents, the credit notes issued do not satisfy the prescription of the rule and hence the reversal of ITC is in order.

13. Reliance is placed on the judgment of the Supreme Court in the case of *Commissioner of Sales Tax (Law) Board of a Revenue V. Advani Oorlikon (P) Ltd.* (1980 AIR 609) as well as the order passed by this Court dated 18.06.2008 in W.A.(MD)Nos.423 and 424 of 2008 in the case of *P.K.Mookanambalam V. CTO, Tallakulam Assessment Circle, Madurai.*

14. The petitioners have placed reliance on the following cases:

- i) *The State of Tamil Nadu V. Tvl. National Trade Centre (T.C. (R) No.1 of 2015 dated 27.11.2019)*
- ii) *Rainbow Foundations Ltd. V. Assistant Commissioner (CT) (FAC) T.Nagar (South) Assessment Circle, Chennai (37 VST 592)*
- iii) *M.Ravichandran V. The Commissioner of Commercial Taxes (W.P.(MD) Nos.16874 to 16878, 16889 and 16890 of 2018 dated 20.12.2018)*
- iv) *M/s.Maya Appliances (P) Ltd. V. Addl. Commissioner of Commercial Taxes (Civil Appeal Nos.357-367 of 2019 dated 06.02.2018)*
- v) *M/s.Southern Motors V. State of Karnataka and others (Civil Appeal Nos.10972-10978 of 2016 dated 18.01.2017)*
- vi) *M/s.IFB Industries Ltd. V. State of Kerala (Civil Appeal*



Nos.2516-2517 of 2012 dated 27.02.2012)

vii) *Tvl.Najima Agency V. The State of Tamil Nadu and others* (W.P.(MD) Nos.19331 to 19333 of 2015 dated 20.12.2018)

viii) *Annai Stores V. The Commissioner of Commercial Taxes* (W.P.(MD) No.14184 of 2017 dated 21.12.2018)

ix) *K.Packirisamy V. The Commercial Tax Officer* (W.P.No.6496 of 2009 dated 29.06.2018)

15. On the question of penalty where separate orders of penalty have been passed, reliance is placed on *Deputy Commissioner V. V.S.R.Ramasamy Chettiyar and Bros.* (38 STC 382) to state that the levy of penalty should form part of the order of assessment itself.

16. Questioning the validity of the re-assessment, reliance is placed by the petitioners on the judgment of the Supreme Court in the case of *Ravi Prakash Refineries (P) Ltd. V. State of Karnataka*, wherein the Bench holds, in the context of Section 12A of the Karnataka Sales Tax Act (KST Act), that a re-assessment based on a mere change of opinion is not permissible.

17. The above challenge on assumption of jurisdiction has been considered by me in the case of *M/s.Filaments & Windings (India) Pvt. Ltd.,vs. The Principal Commissioner & Commissioner of Commercial Taxes* dated 04.09.2019 (W.P.Nos.13896 and 13897 of 2007) and I have held that a re-assessment is permissible even if based on a change of opinion, in the context of the Tamil Nadu Sales tax enactments. For the purposes of clarity and completion, the relevant portions of the aforesaid decision are extracted below:

6. Having heard the learned counsel, my decision on the assumption of jurisdiction by the Assessing Authority is as under. The issue as to whether the authorities of the State Commercial Taxes Department are empowered to initiate proceedings for re-assessment/revision of assessment and the scope and width of such powers, if any, is no longer *res integra* and has come to be decided by Division Benches of this Court in several cases. Before referring to the same, I deem it appropriate to refer to the provisions of Section 16 itself, dealing with assessment of escaped turnover that reads as under:

Section 16.Assessment of escaped turnover.- (1)

(a) Where, for any reasons, the whole or any part of the turnover of business of a dealer has escaped assessment to tax the assessing authority may, subject to the provisions of sub-section (2), at any time within a period of five years from the *[date of order of the final assessment by the assessing authority], determine to the best of its judgment the turnover which has escaped assessment and assess the tax payable on such turnover after



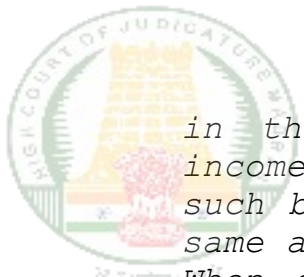
making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such assessment.

Section 16(1) (b) Where, for any reason, the whole or any part of the turnover of business of a dealer has been assessed at a rate lower than the rate at which it is assessable, the assessing authority may, at any time within a period of five years from the *[date of order of the final assessment by the assessing authority], reassess the tax due after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity to show cause against such re-assessment.

7. In the present case, it is the provisions of sub-Section 1(b) that would be attracted, insofar as we are concerned with re-assessment of turnover at a higher rate than what was initially applied. Section 16 provides for assessment of escaped turnover 'for any reason'. The language utilised is wide and grants unrestricted powers to an assessing authority to bring to tax turnover that has in his opinion escaped assessment for any reason whatsoever.

8. In *Surya Fertilisers (supra)*, a Division Bench of this Court, in considering the validity of an assessment invoking powers under Section 16 of the Act, holds that the Assessing Officer can bring to tax turnover that has escaped on account of an erroneous understanding of the nature of transaction, a wrong understanding of the provisions of the Act or erroneous exclusion of taxable turnover from the ambit of tax. The ratio thereof has been confirmed in *Yercaud Coffee Curing Works Ltd. (supra)* by another Division Bench (Justice Sethuraman being common to both Benches).

9. In the case of *Dinod Cashew Corporation (supra)*, a subsequent Division Bench has reiterated the same view as aforesaid. A specific argument advanced by the petitioner in that case was a comparison of the provisions relating to re-assessment in terms of the Indian Income Tax Act with the Tamil Nadu General Sales Tax Act. The Bench noted that the provisions of the Income Tax Act used the phraseology 'reason to believe' and not 'for any reason', as used in the Sales Tax Act. Thus, the Central enactment imposes a fetter on the powers of the Assessing Authority to re-assess escaped income stating specifically that he had to establish reasonable belief prior to initiating such proceedings. Several judgments have thereafter been rendered by the Supreme Court and High Courts on this anvil of interpretation striking down re-assessments made,



in the absence of reasonable belief of escapement of income and absence of tangible/new material upon which such belief could have rested. I refrain from listing the same as they are not strictly germane to the case on hand. When contra distinguishing the language of the statutory provisions of the Income Tax Act with that of the provisions in pari materia under the TNGST Act, I find such restriction or fetter, absent in the latter.

10. The Madras High Court in Dinod Cashew Corporation (supra) has elaborately dealt with the above comparison in the following terms:

23.The provision of reopening of assessment is a common feature in any tax legislation. In the case of Tamil Nadu General Sales Tax Act, the power under section 16(1)(a) can be exercised not "for any reason" if the whole or any part of the turnover of business of dealer has escaped assessment to tax. Therefore, the only circumstance on which an assessment can be reopened is that the whole or any part of the turnover of business of dealer has escaped assessment to tax. The power under section 16 is a wide power. The only condition is that the assessing officer must be satisfied that the turnover has escaped assessment. The scope of section 16 has been considered by this Court in Yercaud Coffee Curing Works Ltd. v. The State of Tamil Nadu [1977] 40 STC 531. A Division Bench of this Court in that decision has held that under section 16 of the Tamil Nadu General Sales Tax Act, 1959, it is competent for the assessing authority in a reassessment proceeding to assess an item of turnover which had been omitted to be taxed earlier for any reason and the authority has, therefore, power to reassess a turnover even though in the return that turnover was included and the officer then thought that it was exempt. The Division Bench has referred to the earlier decision of a Full Bench of this Court in State of Madras v. Louis Dreyfus and Company Ltd. [1955] 6 STC 318 (FB) at page 329, where the Full Bench observed as follows :

"The 'escape' that serves as the foundation of the jurisdiction to reopen an assessment is that of 'turnover' and not, be it noted, an assessment. 'Turnover' escapes when it is not noticed by the officer either because it is not before him by reason of an inadvertence, omission or deliberate concealment on the part of the assessee, or



because of want of care on the part of the officer the turnover though in the books has not been taken notice of. This would be the natural and normal meaning of the expression 'turnover which has escaped' in rule 17(1)."....

WEB COPY

....The argument before the Supreme Court was that section 26 was not applicable to a case where income was returned but was initially held to be not liable to tax. This contention was negatived and the Supreme Court held that the Agricultural Income-tax Officer was competent under section 26 of the Bihar Act to assess an item of income which he had omitted to tax earlier, even though in the return that income was included and the Agricultural Income-tax Officer then thought it was exempt. In paragraph 16 of its judgment the Supreme Court pointed out that the use of the words "any reason" which are of wide import dispenses with those conditions by which section 34 of the Indian Income-tax Act is circumscribed. Having regard to the manner in which section 16 is worded, the restrictions which are based upon the Income-tax Officer for reopening an assessment under section 147 cannot be imported when the validity of the action taken under section 16 is to be judged and having regard to the use of the words "for any reason" it is clear that, even where a turnover was disclosed but it was not subjected to tax, because at the relevant time, the assessing authority thought that particular turnover was exempt under the provisions of section 5(3) of the Central Act, it will be permissible for the assessing authority to reopen the assessment under section 16(1)(a) of the local Act. No infirmity can, therefore, be found in the reassessment proceedings which were either initiated or completed.

24. An argument was advanced before us that in an assessment proceeding under the Income-tax Act, 1961, it is quite possible for an Income-tax Officer, dealing with a case of the dealer, to take the view that any additional tax consequent upon the reassessment under section 16 of the Tamil Nadu General Sales Tax Act would not be treated as deductible expenditure under section 37 of the income-tax Act with the result that as a consequence of the wrong view of the law taken by the assessing authority, the petitioner would be prevented from getting the necessary relief under



WEB COPY

the Income-tax Act. According to the learned counsel the assessments made under section 16 must be held to be invalid because section 16 cannot be so construed as to take away the benefit of deduction of tax paid for purposes of the Income-tax Act. This contention must be rejected. The provision under section 16 of the Tamil Nadu General Sales Tax Act will have to be construed in accordance with the well-known rules of interpretation of statutes. What impact this reopening of assessments will have on the petitioners' rights under some other Act like the Income-tax Act will be foreign to the question of construction of validity of the assessment made under section 16 of the Act.

11. Thus, the statutory provision for initiating proceedings for assessment of escaped turnover permits an Assessing Authority under the TNGST Act to initiate proceedings for re-assessment merely if, in his opinion, turnover liable to be brought to tax, has escaped assessment"

18. In the case of *Ravi Prakash Refineries* (supra), the Bench considers the provisions of Section 12A of the KST Act which employs the phrase 'reason to believe'. However, Section 27 of the TNVAT Act dealing with assessment of escaped turnover and wrong availment of ITC employs the phrase 'where for any reason the whole or any part of the turnover of business of a dealer has escaped assessment'. Thus, the scope for re-assessment in terms of the TNVAT is much wider and would include any reason for re-assessment, the belief of the assessing officer not being the only material parameter in this regard. The assumption of jurisdiction by the Assessing Officer in terms of Section 27 is upheld.

19. On merits, I am of the view that the petitioners in these cases are liable to succeed. The Commissioner of Commercial Taxes has issued two Circulars, Circular No.BD3/44728/2010 dated 04.11.2013 and Circular No.29/2015, 11.08.2015, wherein the issue of reversal of ITC on discount/incentives have specifically been dealt with and detailed guidelines issued to the officers.

20. In the 2015 circular, the Commissioner states as follows:

Circular

Sub: TNVAT Act, 2006 - Undue enrichment of input tax credit - Section 19(20) inserted to reverse such excess ITC - Certain instructions issued - Reg.

Ref: 1. Principal Secretary/Commissioner of Commercial Taxes in D3/44968/2009- Circular No.1/2009 dated 30.11.2009.

<https://hcservices.ecourts.gov.in/hcservices/> 2. Commissioner of Commercial Taxes in



Lr.No.BD3/44728/2010 dated 04.11.2013.

1. In the reference first cited, the discounts received occurring as profit in the Profit and Loss Account was instructed to be construed as value addition and subject to tax at appropriate rates applicable to the goods.

2. In this connection, certain traders' associations have represented that assessing officers of the department, relying on the said circular are treating discounts/incentives received post purchase as sales turnover and taxing them at appropriate tax rates thereby, treating such indirect income wherein there is no question of transfer of property of goods is incorrect. The circular first cited issued in order to curb the undue enrichment owing to input tax credit in excess of output tax and non-payment of value added tax by certain line of dealers by assessing discounts and incentives, was issued before insertion of section 19(2) and therefore stands withdrawn.

3. Various relevant sections of the TNVAT Act are reproduced below for clarity:

a. Section 2(41) - Explanation II: "any cash or other discount on the price allowed in respect of any sale and any amount refunded in respect of articles returned by customers shall not be included in the turnover. The turnover as defined in Clause (ii) of Explanation II to Section 2(41) of TNVAT Act clearly excludes discount in computation of turnover."

b. Rule 10(6)(b)(ii)(C): "Wherever any credit notes are to be issued for discount or sales incentives by any dealer to another dealer after issuing tax invoice, the selling dealer shall pass a credit note without disturbing the tax component on the price in the original tax invoice, so as to retain the quantum of input tax credit already claimed by the buying dealers as well as not to disturb the tax already paid by the selling dealer".

c. Section 19(2): "Notwithstanding anything contained in this section, where any registered dealer has sold goods at a price lesser than the price of the goods purchased by him, the amount of the input tax credit over and above the Output tax of those goods shall be reversed."

4. In the reference second cited, it has already been informed that for operation of section 19(2), the following three steps need to be followed:

(i) Identification of cases in which huge ITC is accumulated on account of sale price being lower than the purchase price.

(ii) The above facts have to be ensured by verifying the purchase and sale price per unit.

(iii) If the above two are detected in a given return,



the quantum of ITC which exceeds the output tax shall be reversed.

Further, section 19(20) has nothing to do with levy of tax on the discount which has to be dealt with independently as per the provisions of the act and circumstances of each case.

5. In order to give effect for reversal of undue enrichment of ITC, section 19(20) should be given effect by correlating the sale price of goods with the corresponding purchase price. If the sale price is lesser than the purchase price, then the amount of ITC in excess of output tax should be reversed.

6. Where required, the assessing authorities may verify a random sample of sale invoices and corresponding purchase invoices for certain period, i.e., for a week, month, quarter depending upon the size of business. If the random verification revealed that the dealer has sold goods lesser than the purchase value, a thorough scrutiny for the whole year shall be made and based on which reversal of ITC and tax payable be determined under the appropriate provisions of the TNVAT Act.

7. Form WW with financial statements of accounts viz., trading account, profit and loss account and balance sheet with schedules duly audited and certified by Chartered Accountants filed for the given period may be called for to identify the quantum of undue enrichment of input tax credit.

8. Provisions of section 19(20) will extend only to reversal of excess ITC. In order to tackle evasion of taxes, if there is a case of selling at a price abnormally below prevailing market price, the provisions of section 24 of the act have to be invoked by the assessing authorities taking into account concrete evidence available to such effect. Invoking of section 19(20) is not sufficient.

9. These instructions may be scrupulously followed in addition to the circulars/instructions issued in earlier instances on return scrutiny; quoting of these instructions in the notices and orders should be strictly avoided.

10. The receipt of this reference may be acknowledged at once.

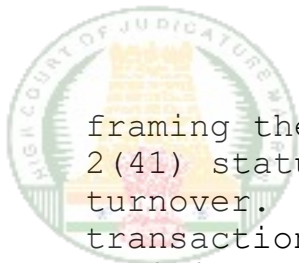
Sd/-

K.Rajaram,

Principal Secretary/

Commissioner of Commercial Taxes

21. The circular is detailed and sets out guidelines as well as a detailed procedure to be followed in the assessment of trade incentives. These guidelines have however not been followed in



framing the present assessments. Moreover, the provisions of Section 2(41) statutorily exclude a discount from the computation of taxable turnover. The stand of the Department to the effect that the transactions are contrived so as to obtain a benefit that the petitioners are not otherwise entitled to, also does not emanate from the facts of the case before me as no material has been retrieved in the course of the visit by the officials of the Enforcement wing to indicate concealment or non-disclosure of relevant particulars by the petitioners.

22. None of the facts in relation to an actual transaction as transpires vis-à-vis the assessee and the company have been referred to in any one of the impugned orders or notices. For the sake of clarity, I extract one impugned order, in the case of W.P.(MD) No.4342 of 2012, wherein the petitioner is a dealer for Pepsi & Co. The relevant portion of the impugned order is as follows:

REVISION ORDER

Tvl. Visagan Enterprises, Madurai, dealers in Pepsi Soft Drinks was finally assessed on a total and taxable turnover of Rs.53,18,598/- and Rs.41,25,794/- respectively for the year 2010-11 as per the ref(1) cited.

Further their Place of business of Tvl.Visakan Enterprises, 22A, Kennet Cross, Ellis Nagar, Madurai, was inspected by the Officers of Enforcement Wing on 22-6-2010 when they have noticed following:

They have purchased cold drinks, Mineral water, slice (Mango Juice) and SIM card of Vodafone etc., from Tvl. Pepsi Co., Chennai and sold within the State. Verification of their accounts revealed the following irregularities.

- i) *They have claimed and received amount for free sales, damaged goods spoke margin top-up from their principal of Pepsi & Co., Chennai. But such receipt of amounts are liable for tax under Sec 19(8) & (9) of TNVAT Act, 2006 as clarifications issued by the Commissioner of Commercial Taxes, Chennai in Roc.2020/10*

Year (2010- 11)	Free claim	Damaged claim	Spoke margin	Total 12.5% @
<i>Upto May 10</i>	<i>14,09,378/-</i>	<i>1,53,492/-</i>	<i>41,289/-</i>	<i>16,04,159/-</i>
<i>Jun 11 - Mar 11</i>	<i>46,52,133/-</i>	<i>2,36,447/-</i>	<i>1,13,982/-</i>	<i>50,02,558/-</i>
Total	60,61,511/-	3,89,939/-	1,55,271/-	66,06,717/-



Hence, the above reversal credit was proposed to be given for 2010-11 as below

	Turnover	Tax @ 12.5%
Wrong claim of damage, free sales - reversal credit (upto May 10)	10,04,159/-	2,00,520/-
Wrong claim of damage, free sales - reversal credit (June 10 - Mar 11)	50,02,562/-	6,25,320/-
Total Reverse credit	66,06,721/-	8,25,840/-

23. By and large, all the impugned orders in this batch are as cryptic and non-speaking as the one extracted above. The Assessing Authorities have merely rejected the claim for reversal of ITC without justifying the reasons for such reversal. It was however, incumbent upon the Officers to have delved into the transactions minutely, in compliance of the guidelines and the procedure set out in the Circulars of the Commissioner and in none of the cases has this been done.

24. Pre-revision notices have been issued, in response to which the petitioners filed detailed replies setting out the facts of the transactions, the details of products dealt with and the modus operandi of the business itself. The petitioners have averred that they are dealers/distributors of various products contending that the amount in respect of which ITC is sought to be reversed constitutes a trade discount extended by their principals that stands outside the ambit of taxable turnover. The notice and the reply filed by the petitioner are extracted herein to illustrate the abject of lack of enquiry and application of mind on the part of the respondents in finalizing the impugned assessments despite detailed replies filed by the petitioners herein:

NOTICE:

No.3398502261

2006-07

Office of the Assistant
Commissioner (CT),
West Veli Street, Madurai,
Dated: 06.01.2012

Pre-Revision Notice

To

Tvl. Visagan Enterprises
22-A, Kennet Cross Road
Ellis Nagar,
Madurai-10



WEB COPY

Sub: TNVAT Act 2006-Tvl.Visagan Enterprises Madurai-Assessment made for the year 2006-2007-the business premises inspected by the Enforcement wing officers-regarding notice issue.

Ref: 1) This office assessment proceedings TIN: 33985022261/2006-07 dated 30.12.2011

You were finally assessed the total and taxable turnover of Rs.53,18,598-41,25,794-respectively for the year 2006-2007 under TNVAT Act, 2006.

Further your Place of business of Tvl.Visagan Enterprises 22A, Kennet Cross, Ellisnagar, Madurai was inspected by the Officers of Enforcement Wing on 22-06-2010 and the results are as follows:

You have purchased cold drinks, Mineral water, slice (Mango Juice) and SIM card of Vodafone etc, from Tvl.Pepsi & Co. Chennai and sold within the State. Verification of you accounts revealed the following irregularities.

i) You have claimed and received amount for free sales, damaged goods spoke margin top-up from their Principal of Pespi & Co. Chennai. But such receipt of amounts are liable to tax under Sec.19(8) & (9) TNVAT Act, 2006 as clarification issued by the Commissioner of Commercial Taxes, Chennai in Roc.2020/10/A3 dated 18.6.10. Hence they are to be given revised credit under Sec.19(8) & (9) of TNVAT Act, 2006 as below:

Year	Free Claim	Damaged Claim	Spoke margin	Total @12.5%
2006-07	5,79,133/-	31,216/-	24,456/-	6,35,305/-

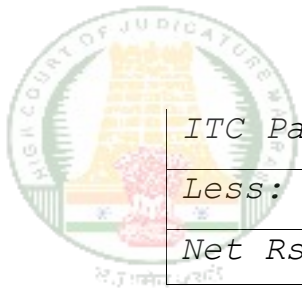
Hence the above reversal was proposed to be given for 2006-07

Wrong claim of damage, free sales-reversal credit	Turn Over	Tax @ 12.5%
	Rs.6,35,305/-	Rs.79,413/-

It is proposed to revise the assessment as detailed below for the year 2006-2007

1)

ITC details	Claimed	Adjusted
ITC on stock		



ITC Paid	5,59,087-	4,79,674-
Less: reversal credit	(-) 79,413-	
Net Rs.	4,79,674-	4,79,674-

Reversal of ITC - 79, 413-
Input value -
Output value -41,25,794-
Output tax -Rs.5,97,360-
Adjustment made -Rs.4,79-674-
Net tax payable -Rs.1,17,686
Total turnover Rs.53,18,598
Taxable turnover Rs.41,25,294-
Tax due Rs.1,17,686-
Tax paid Rs.38,273-
Balance to be paid Rs.(-) 79,413-

Penalty under Section 27(4)(i):-

A penalty @50% of the Tax due on the ITC that has been availed wrongly warranted Under Section 27(4)(i) of the Act for 2006-07 is also proposed to be levied.

You are requested to file your objection if any against the above proposals in writing with the connected records at my office within 15 days from the date of receipt of this notice failing which revised order will be passed as proposed above for the year 2006-07.

Sd/-...

Assistant Commissioner (CT)
West Veli Street Circle
Madurai

REPLY:

From
Tvl.Visagan Enterprises,
22-A Kennet Cross Road,
Ellis Nagar,
Madurai 625 010.

To
The Assistant Commissioner (CT),
West Veli Street Assessment Circle,
Madurai.

Sir,

Ref:Your notice in TIN 33985022261/2006-07 dated
06.01.2012.



With reference to the above notice you have proposed to revise the assessment already made by reversing the input tax credit on the turnover of Rs.6,35,305/- and also proposed to levy penalty under section 27(4)(i) of the TNVAT Act. I submit my objection as follows

Originally you have determined the total and taxable turnover of Rs.53,18,598/- & Rs.41,25,794/- respectively by accepting the return filed by me in form-1 and passed the order in TIN 33985022261/2006-07 dated 30.12.2011 is correct and complete and it does not call for any interference.

Based on the inspection conducted on my place of business on 22.6.2010 the enforcement wing officials have noticed the following irregularities.

1.You have claimed and received amount for free sales, damaged goods, spoke margin top ups from their principal of pepsi & co Chennai. But such receipt of amounts are liable to tax under section 19(8) & 19(9) of the TNVAT Act 2006 as clarification issued by the commissioner of Commercial taxes, Chennai in Roc.2020/10/A3 dated 18.6.2010. Hence, they are to be given reversal credit under section 19(8) & 19(9) of the TNVAT Act, 2006 as below:

Year	Free claim	Damaged claim	Spoke margin	Total @ 12.5%
2006-07	5,79,133/-	31,216/-	24,456/-	6,35,305/-
Wrong claim of damage, free sales-reversal credit			Turnover Rs.6,35,305/-	Tax @ 12.5% Rs.79,413/-

In this regard, I would like to submit that the turnover you have proposed to reverse the input tax credit is not a sales of damaged and free supply of cool drinks as alleged by you. It is a discount which has been given to me by Pepsico India Holding (P) Limited through their invoice as discount by satisfying the condition as laid down under the TNVAT Act was only passed over to our customers.

The discount which is issued even prior to the fixation of the selling price while raising the bill has been wrongly taken as sales of damaged and free supply of cool drinks. The discount given to us has been passed on



to our customers as per the norms of the company by following the provisions of the TNVAT Act.

As per section 2 (41) Explanation 2 of the TNVAT Act, Discount on price allowed in respect of any sale shall not be included in the turnover. I have correctly reported the sales turnover and paid the necessary tax due after availing the input tax credit as contemplated under the provision of the TNVAT Act. Hence you proposed disallowance of input tax credit on the turnover of Rs.6,10,349/- is not correct and it is liable to be set aside.

Furthermore, it is pertinent to point out at this juncture you have proposed to levy tax on the turnover of Rs.24,456/- being the claims made on spoke margin. The spoke margin is the incentive given to the sales men, that would not form part of the turnover and The commissioner of commercial taxes has also clarified the same in his Letter No. Acts cell 11/3620/2011 dated 1.2.2011. The copy of the clarification is enclosed herewith for your reference. Hence you are requested to set aside the turnover of Rs.24,456/- on spoke margin.

It is further submitted that the enforcement wing official have taken the entire claim made by us to the company for reversal of the credit. But they have failed to consider the credit note issued by the pepsico India Holdings (P) Ltd for the claims made me. In this regard, I would like to submit that the credit note has been issued only after deducting the discount amount which has been given to me through their invoices i.e. what has been given as discount before sufferance of tax has only been passed over to their retailer.

I submit that I am a distributor for pepsi company and acting as a middle person between the company and the retailer. The entire sales transactions has been made according to the norms of the company by following the provisions of the TNVAT Act. I am entitled only the sales margin fixed by the company. In order to support our stand I have enclosed herewith the copy of the claim form and the credit note for your reference. You are hereby requested to kindly deduct the amount of Rs.3,50,133/- being the discount issued prior to the sufferance of tax in their invoices.

With reference to the receipt of amount from the company, I would like to submit that as per rule 10(iii) (C) of the TNVAT Rules, the credit notes has to be issued for the discount or sales incentives without disturbing the tax components after the completion of the sale. But since the tax component was not altered, the receipt of the amount through credit notes cannot be taxed at all.



Hence your proposed turnover of Rs.6,35,305/- for reversal of input tax credit is not correct and it is liable to be set aside.

Without prejudice to my above stand, You have proposed to levy tax at the rate of 12.5% on the entire turnover. In this regard I submit that I have effected sales of both 12.5% and 4% products and the ratio of the sales would be 85:15 respectively. Hence you are requested to consider the same and bifurcate the sales turnover.

With reference to the levy of penalty under section 27(4)(i) of the TNVAT Act being 50% of the tax due, it is submitted that I have correctly reported the sales turnover and paid the necessary taxes due and nothing to be reversed. Furthermore any turnover has been willfully not disclosed warranting revision of assessment. Hence your proposed penalty is not correct and liable to be set aside.

In order to substantiate my objection effectively, I may be afforded an opportunity for personal hearing. If any order has been passed, without providing the same will amount to violation of principles of natural justice.

For the above said reasons you are requested to kindly provide an opportunity for personal hearing and also request you to drop your incorrect proposal for reversal of input tax credit on the turnover of Rs.6,35,305/- along with penalty and oblige.

Madurai
17.2.2012

Yours faithfully,
For VISAGAN ENTERPRISES
sd/-
Proprietor

25. A perusal of the above makes it very apparent to me that though the Assessing Authorities have sought to invoke the clarifications issued by the Special Commissioner on the premise that excess ITC has been availed by the petitioners, there is no material to have led them to such a conclusion. On the other hand, the petitioners have set out the facts as well as the legal position quite clearly in their reply, that has been wholly ignored by the Assessing Authorities in framing the impugned assessment orders. The impugned assessments are thus quashed.

26. There are 68 Writ Petitions in this Batch, out of which, 32 Writ Petitions are filed by Works Contractor. An additional ground in support of my conclusion quashing the impugned orders and



allowing the writ petitions is that no notice has been issued to the petitioners prior to the framing of the re-assessments. In the assessment impugned in W.P.No.11068 of 2017, the officer recounts the grant of opportunity prior to the framing of the order in the following terms:

PROCEEDINGS OF THE ASSISTANT COMMISSIONER (CT) SIVAGANGAI
ASSESSMENT CIRCLE, SIVAGANGAI

PRESENT: Tmt R.RANI

TIN: 3357 5402193/2011-12

Dated: 24.03.2017

Sub:	TNVAT Act 06 - Thiru R.Sonaimuthu, Contractor Sivagangai - Revision of assessment made for the year 2011-12 - Certain defects noticed - Notice issued under - Objections not filed - Orders issued
Ref:	1) Revision order issued in TIN:3357 5402193/2011-12 Dated 05.03.2013 2) Notice issued in TIN: 3357 5402193/2011-12 Dated 13.08.2015

Note: An appeal against this order lies before the Appellate Deputy Commissioner of Commercial Taxes, Virudhunagar within 30 days on receipt of this order under Sec 51 of TNVAT Act 06.

ORDER:

Thiru R.Sonaimuthu, Contractor at Sivagangai, was assessed to the best of its judgment, on a total and taxable turnover of Rs.7,65,000/- and Rs.1,40,952/- respectively allowing exemption on a turnover of Rs.6,24,048/- in this office proceedings first cited for the year 2011-12.

.

To a notice issued in this office reference second cited on 13.08.2015, inviting their objections if any to the above proposal along with the request to appear before the undersigned for personal hearing, they have received the notice on 13.08.2015. Even after the lapse of more than a year, the contractor has neither filed any objections nor appeared before the undersigned so far. Even though sufficient opportunity and ample time were given, they have failed to file any objections so far. In these circumstances, there is no other alternative to the Department except to confirm the above proposal at this juncture.

.

27. The petitioners have specifically denied the grant of any opportunity prior to the passing of the impugned orders. The counters filed merely reiterate the contents of the impugned orders stating that there was no response to the notices issued by the Department. However, there were no details supplied in regard to the



service of the notices upon the petitioners. The records were thus called for and upon examination thereof, I do not find any evidence of service of the notices upon the petitioners. Clearly therefore, there has been gross violation of the principles of natural justice in passing the impugned orders in the cases of the works contractors.

28. I am not inclined to set aside the matters to be re-done on the limited question of violation of the principles of natural justice and find support, in this regard on a decision of the Division Bench of this Court in *Asoka Sweets V. State of Tamil Nadu* (46 VST 275) wherein the Bench states as follows:

We do not think that this court could grant such a prayer for a second innings to make up for its lapses in the reassessment proceedings to make a de nova enquiry at this distance of time. Considering the fact that at the time of reopening when the Revenue did not have materials at all to disturb the contents of form F and it was not the case of the Revenue that the particulars in form F were found to be untrue, no purpose would be served in remanding the matter back to the assessing officer. Hence, the said prayer of the Revenue stands rejected.

In the result, the tax case (revision) stands allowed. No costs.

29. Likewise, in these cases, I do not see the necessity to enable a second innings for the Department as there is not only a gross violation of the principles of natural justice but also no indication of any material available to justify the impugned assessments on merits even at the first instance.

30. For the above reasons, these Writ Petitions are allowed. No costs. Connected Miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

S1

TO

1. The Secretary to Government of Tamil Nadu,
Commercial Taxes and registration Department,
Fort St. George, Chennai 9.

2. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005



3. The State Tax Officer West Tower Street Assessment Circle,
Commercial Taxes Complex, Dr.Thangaraj Salai, Madurai-20

4. The Commercial Tax Officer Paramakudi Assessment Circle,
Commercial Tax Office, 3/103, Thirunagar, Thelichathanallur,
Paramakudi, Ramnad District 623 707

5. The Commercial Tax Officer,
Mahal Assessment Circle, Commercial Tax Buildings, Madurai.

6. The Commercial Tax Officer
Ramanathapuram Assessment Circle,
Commercial Taxes Office, No. 37, Salai Road, Centre Plaza,
KTM Kasim Centre, Ramanathapuram-501.

7. The Commercial Tax Officer,
Tiruppathur Assessment Circle, Commercial Taxes Office,
5/4, 56, China Thoppu Street, Thiruppathur,
Sivagangai District - 630 211

8. The Assistant Commissioner (CT),
West Veli Street Circle, Madurai - 625020

9.The Assistant Commissioner (CT), Nethaji Road Assessment Circle,
Commercial Taxes Complex, Dr.Thangaraj Salai, Madurai-625 020

10.The Assistant Commissioner(CT), Palakkarai I Assessment Circle,
Commercial Taxes Building, Behind District Courts Complex,
Thiruchirappalli 620 001.

11. The Assistant Commissioner (CT),
Sivagangai Assessment Circle,
Commercial Taxes Office, No.3, Oversupillai Street,
Sivagangai-630 561.

12. The Assistant Commissioner (ST),
Thirunelveli Junction.Assessment Circle,
Commercial Taxes Building, Reserve Line Road,
Palayamkottai, Thirunelveli District -627 002

13.The Assistant Commissioner (CT),
Thirupparankundram Assessment Circle,
Commercial Taxes Complex, Dr.Thangaraj Salai,
Madurai - 625 020

14.The Assistant Commissioner(CT), (FAC),
Chokkikulam Assessment Circle, Madurai - 625020

15. The Assistant Commissioner (CT) (FAC), Madurai Rural South
Assessment Circle, Madurai 625 020



16.The Assistant Commissioner(CT), (FAC), Palayamkottai.

17.The State Tax Officer West Tower Street Assessment Circle,
Commercial Taxes Complex, Dr.Thangaraj Salai,
Madurai-625 020

- +1 cc to MR.A.Chandrasekaran, Advocate SR NO.2198
- +2 cc to Mr.B.Rooban, Advocate SR NO.2524 & 2525
- +2 cc to Mr.S.karunakar, Advocate SR NO.2304 & 2303

W.P.(MD) Nos. 4342 to 4346 of 2012, 6901, 6902, 6926 to 6928 of 2018, 1207, 1208 of 2013, 1432 to 1435 of 2014, 14896 of 2019, 21528 to 21531 of 2016, 2878 to 2880 of 2016, 4286, 4287 of 2017, 4667 to 4670 of 2016, 8493 to 8495 of 2011, 8787 of 2016, 2029 to 2032 of 2017, 11794 of 2017, 13686, 13687, 13688 of 2017, 10508 to 10511 of 2017, 11068, 11088, 11089, 11623 to 11627, 12026, 12031, 12034, 12035, 12036, 12045 of 2017, 13824 of 2019, 4393 of 2019, 6177, 6684, 6685 and 6686 of 2018, 4345 of 2013 and 4346 of 2013

and W.M.P.(MD) Nos.10343 of 2019, 10681, 10682, 10683 of 2017, 3497 of 2019, 6023, 6459, 6460, 6461, 6629, 6630, 6669, 6670, 6671 of 2018, 8017 to 8020, 8485, 8500, 8501, 8948, 8949, 8950 to 8952, 9253, 9265, 9268, 9269, 9270 and 9273 of 2017, 3439, 3440, 1677 to 1680, 9084 of 2017, 6985, 2544, 2546, 2548, 15384 to 15387, 4213 to 4220 of 2016, 11400 of 2019, 1,1,1,1,1 of 2012, 1,1,1,1 of 2014, 1,1 of 2013, and 1,1,1 of 2011
21.01.2020

SRK(CO)

TR(30.12.2020) 64P 23C