

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14907 to 14909 of 2015
and
M.P.No.1 to 1 of 2015

M/s.Sidhara Export

Represented by its Managing Partner,
R.Ravichandran

D.No.20/15-A, Eswaramurthy Gr,
Layout 3rd Street,
Karuvampalayam, Tirupur 641 606.

..Petitioner in all W.Ps

vs

The Assistant Commissioner(CT)
Tirupur (South)Assessment Circle,
Tirupur.

..Respondent in all W.Ps

Prayer in all W.Ps.: Writ petitions filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records on the file of the respondent in TIN 33442323630/2010-11, TIN 33442323630/2011-12 and TIN 33442323630/2012-13, dated 21.04.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
(In all W.Ps.)

For Respondent : Mr. Kanmani Annamalai
(In all W.Ps.) Addl.Govt.Pleader.

COMMON ORDER

By this common order, all the three writ petitions are being disposed.

2. In these writ petitions, the petitioner has challenged three assessment orders dated 21.4.2015 for the assessment years 2010-11, assessment year 2011-12 and assessment year 2012-13 under the provisions of the TNVAT Act, 2006.

3. Though the petitioner has an alternate and effective remedy against the impugned orders dated 21.4.2015 passed by the respondent, the petitioner filed this writ petition and is obtained interim stay on 21.5.2015.

4. Therefore, these writ petitions are taken up for hearing and disposed on merits as no useful purpose would be served by straight away relegating the petitioner to work out the remedy before the appellate authority in the light of subsequent development in law.

5. Both the learned counsel for the petitioner and the learned counsel for the respondent commercial tax Department confirm that the issues in respect of some of the issue in respect of which demand has been confirmed in the impugned orders stands clarified and answered by orders of the following cases:-

i) M/s.Bhansali Boran Derivatives Ltd., Rep. by its Director Mr.K.Deepak Mehta, 80-B, Phase II, SIPCOT Industrial Estate, Ranipet - 632 403.Vs. The Assistant Commissioner (CT),Ranipet [SIPCOT [Assessment Circle,17 C, M.F.Road, Navalpur, Ranipet - 632 401 in W.P.No.42502 of 2016 dated 12.02.2020

ii)M/s.JKM Graphics Solutions Private Limited, Rep. by S.Ravi, Director, 91, Maddox Street, Choolai, Chennai-112 Vs. The Commercial Tax Officer, Vepery Assessment Circle, Chennai-6, 2017 SCC OnLine Mad 669.

iiii) Ran India Steels (P) Ltd., M/s.Ran India Steels (P) Ltd.,rep. by its Managing Director - R.Radha, Ayyappa

Tower 1st Floor, C.H.B.Colony, Velur Road, Tiruchengode - 637 211, Namakkal District. Vs. The Principal Secretary / Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai - 600 005 and another in W.P.No.3172 of 2014.

6. Since the issue has attained further clarity, the impugned orders passed by the respondent are set aside and these cases are remitted back to the respondent for passing a fresh order after considering the applicability of these decisions to the facts of the case.

7. The respondent is therefore directed to pass orders on merits in accordance with law within a period of 90 days from the date of receipt of a copy of this order after considering the applicability of the above decisions cited by the learned counsel for the petitioner. The petitioner is therefore given liberty to file additional representation, if any, within a period of 30 days from the date of receipt of a copy of this order before the respondent.

8. This writ petition stands partly allowed by way of remand. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

kkd

To

The Assistant Commissioner(CT)
Tirupur (South)Assessment Circle,
Tirupur.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.6964

+1cc to the Special Government Pleader(Taxes), S.R.No.6889

Note:

Registry is directed to return a copy of the
impugned order to the learned counsel for the petitioner.

W.P.Nos.14907 to 14909 of 2015
and

सत्यमेव जयते M.P.Nos.1 to 1 of 2015

RSI (CO)
KKV/01/06/2021

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