WMP Nos.15100 and 15101 of 2021
in W.P.Nos.7933 and 7938 of 2021

DR. ANITA SUMANTH, J.

These Miscellaneous Petitions are filed seeking modification of order dated 29.03.2021 passed in W.P.Nos.7933 and 7938 of 2021.

2. I had, in the aforesaid order, set aside the impugned orders of assessment passed in terms of Puducherry Value Added Tax Act, 2007 and directed the petitioner to appear before the respondent on 15.04.2021 without expecting any notice afresh from the Department. I had further directed the Assessing Authority to pass orders of assessment after hearing the petitioner and considering materials circulated by the petitioner in support of its contentions, within a period of four (4) weeks from date of first hearing.

3. Despite the aforesaid direction, Mr.Kumaran, learned Additional Government Pleader for the respondent informs me today, that orders of assessment have been passed only on 26.08.2021, which is in violation of order dated 29.03.2021. The Bank accounts of the petitioner in South Indian Bank and Canara bank are said to be under attachment till date. He is unable to confirm whether the attachments are liable to continue pursuant to the de novo orders as well. Let this aspect of the matter be looked into by him.

Dr.ANITA SUMANTH,J.

4. Since these Miscellaneous Petitions only seek a modification of order dated 29.03.2021 on the ground that no orders of assessment have been passed thus far, in light of the passing of order dated 26.08.2021, nothing further remains to be done. These Miscellaneous Petitions are closed. The respondent shall ensure service of the orders of assessment upon the petitioner forthwith.

Sl 06.09.2021

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in W.P.Nos.7933 and 7938 of 2021