



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14031, 14033, 14034 & 14038 of 2021
and

W.M.P.Nos.14908,14910, 14912, 14914, 14915, 14917
and 14918 of 2021

Tvl.K.G.R.Knit Garments,
Represented by its Proprietor K. Moorthy,
S/o, Krishnasamy Gounder,
No.4/521-1, Vijayapuram,
Tirupur.

...Petitioner in all W.Ps.

Versus

1. The Assistant Commissioner (CT),
Tirupur (Rural) Assessment Circle,
Tirpur.

2. The Joint Commissioner (CT),
Coimbatore Division,
Coimbatore.

...Respondents in all W.Ps.

Prayer in W.P.No.14031 of 2021: Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent in Ref.No.156/156/A3/TIN:CST.33822386859/dated 10.02.2021-2006-07 to 2009-10 and quash the same as being a direct demand notice without show cause notice and order of assessment in so far as the assessment year 2006-07 is concerned.

Prayer in W.P.No.14033 of 2021: Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent in Ref.No.156/156/A3/TIN:CST.33822386859/dated 10.02.2021-2006-07 to 2009-10 and quash the same as being a direct demand notice without show cause notice and order of assessment in so far as the assessment year 2008-09 is concerned.

Prayer in W.P.No.14034 of 2021: Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent in Ref.No.156/156/A3/TIN:CST.33822386859/dated 10.02.2021-2006-07 to 2009-10 and quash the same as being a



direct demand notice without show cause notice and order of assessment in so far as the assessment year 2007-08 is concerned.

Prayer in W.P.No.14038 of 2021: Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent in Ref.No.156/156/A3/TIN:CST.33822386859/dated 10.02.2021-2006-07 to 2009-10 and quash the same as being a direct demand notice without show cause notice and order of assessment in so far as the assessment year 2009-10 is concerned.

For Petitioner
in all W.Ps.

: Mr.R.Senniappan

For Respondents
in all W.Ps.

: Ms.Amirta poonkodi Dinakaran

COMMON ORDER

By this common order all the four writ petitions have being disposed at the time of admission.

2. The petitioner has challenged the impugned recovery notice in this writ petition for the assessment year 2009-10. The learned counsel for the petitioner submitted that earlier an assessment order came to be passed on 21.12.2011 bearing reference TIN:CST.33822386859/2006-07 to 2009-10. The aforesaid order was passed for the assessment year 2006-07 to 2009-10. Aggrieved by the same, the petitioner has preferred a revision petition in R.P.No.142 of 2011 before the Joint Commissioner (CT), Coimbatore Division, who by order dated 23.05.2012 has set aside the order dated 21.12.2011 and remanded the case back to the respondent to pass a speaking order, after giving reasonable opportunity to the petitioner. Records however indicate that no fresh orders were passed pursuant to order dated 23.05.2012 of the Joint Commissioner / 2nd respondent herein. The 1st respondent issued impugned demand notices without awaiting for orders to be passed pursuant to order dated 23.05.2012 of the Joint Commissioner(CT), Coimbatore.

3. Considering the same, the impugned notices of the first respondent stands quashed and the first respondent is directed to pass a speaking order pursuant to order dated 23.05.2012 in R.P.No.142 of 2011 of the Joint Commissioner(CT), Coimbatore Division, within a period of 60 days from the date of receipt of copy of this order in accordance with law and on merits.

4. Needless to state, such exercise shall be carried out after complying the principles of natural justice and after



issuing appropriate notice to the petitioner for a personal hearing.

5. Respondents are also directed to pass separate orders in respect of each of the assessment years.

6. With the above observations, all the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

ssn/nst

To

1. The Assistant Commissioner (CT),
Tirupur (Rural) Assessment Circle,
Tirupur.
2. The Joint Commissioner (CT),
Coimbatore Division,
Coimbatore.

+lcc to the Special Government Pleader, (Taxes) S.R.No.62798

W.P.Nos.14031, 14033, 14034 &
14038 of 2021
and
W.M.P.Nos.14908,14910, 14912,
14914, 14915, 14917
and 14918 of 2021

SS (CO)
RGA (27/12/2021)