IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2021

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14163, 14167 & 14172 of 2020
and
W.M.P.Nos.17632, 17637, 17638, 17643, 17647
& 17629 of 2020 and 10284 of 2021

(Through Video Conferencing)

M/s.Shree Krishna Electricals,
Rep. by its Proprietrix - V.Bhuvaneswari,
No.308, Bazaar Street,
Sathyamangalam – 638 401,
Erode District. ... Petitioner in all W.Ps.

Vs.

The State Tax Officer,
Sathyamangalam Assessment Circle,
Sathyamangalam,
Erode District. ... Respondent in all W.Ps.

Common Prayer :- Writ Petitions filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in his impugned proceedings made in TIN No.33122983406/2013-14 dated 09.09.2020, TIN No.33122983406/2014-15 dated 09.09.2020 and TIN No.33122983406/2015-16 dated 09.09.2020 and quash the same as the same are illegal and arbitrary.

For Petitioner : M/s.R.Hemalatha, in all W.Ps.

For Respondent : M/s.Amirta Poonkodi Dinakaran
Government Advocate in all W.Ps.

COMMON ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

2. These Writ Petitions have been filed for issuance of a Writ of Certiorari, to call for the records of the respondent relating to the impugned proceedings made in TIN No.33122983406/2013-14 dated 09.09.2020, TIN No.33122983406/2014-15 dated 09.09.2020 and TIN No.33122983406/2015-16 dated 09.09.2020 and quash the same as the same are illegal and arbitrary.

3. It is case of the petitioner that the respondent has not complied with the conditions of Section 3(4) of the Tamil Nadu Value Added Tax Act, 2006 while levying penalty at 150%.

4. There are several disputed questions of facts that arise for consideration in this Writ Petition. It cannot be decided under Article 226 of the Constitution of India. Considering the same, these Writ Petitions filed against the impugned orders dated 09.09.2020 for the Assessment Years 2013-2014, 2014-2015 & 2015-2016 are liable to be dismissed. The petitioner has an alternate remedy before the Appellate [Deputy] Commissioner under Section 51/52 of the Tamil Nadu Value Added Tax Act, 2006.

5. Therefore, the petitioner is given liberty to file appeals before the Appellate [Deputy] Commissioner, within a period of thirty (30) days from the date of receipt of a copy of this order. If such appeals are filed within such time, the Appellate [Deputy] Commissioner shall consider the same and pass appropriate order on merits and in accordance with law, within a period of ninety (90) days thereafter. Needless to state, the petitioner shall comply with the requirement of pre-deposit of the disputed tax. The petitioner shall also be heard in person or through an Authorised Representative physically or through Video Conferencing.

6. This Writ Petitions stand disposed with the above observations. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
Sathyamangalam Assessment Circle,
Sathyamangalam,
Erode District.

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.63896
+1cc to the Special Government Pleader Advocate, S.R.No.64181

W.P.Nos.14163, 14167
& 14172 of 2020
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RSI[co]
NSK 10/01/2022