



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.27215, 27228, 27232, 27236, 27256 & 27260 OF 2021
AND

W.M.P.NOS.28713, 28715, 28728, 28729, 28733, 28734, 28741,
28743, 28774, 28775, 28778 & 28779 OF 2021

(THROUGH VIDEO CONFERENCING)

Arval India Private Limited,
Represented by its Senior Manager,
Door No.1, Plot No.14, Thiruvalluvar Street,
VGP Shanti Nagar, Narayanpuram,
Chennai - 600 100, Chengalpattu District.

... Petitioner
in all W.Ps

Vs

1. State of Tamil Nadu,
Commercial Taxes and Registration Department,
Represented by Secretary to Government,
Commercial Taxes and Registration
Department Secretariat,
Chennai - 600 009. PBX No.044-25665566.
2. The Commissioner of Commercial Taxes,
Ezhilagam, #5, Kamarajar Salai,
Chepauk, Chennai - 600 005.
PBX Nos.28546944 & 28514656.
3. The Assistant Commissioner (ST) (FAC),
Medavakkam Assessment Circle,
Room No.232, II Floor,
Integrated Building of Commercial Taxes
and Registration Department,
South Tower, Government Farm House,
Nandanam, Chennai - 600 035.

... Respondents
in all W.Ps



Prayer in W.P.No.27215 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in File No.TIN/33800582670/2008-2009 comprising the Assessment Order bearing TIN/33800582670/2008-2009 dated 11.08.2021 read with Notice of Assessment and Demand in Form O bearing TIN No.33800582670 dated 11.08.2021 read with Notice of Interest and Penalty in Form RR bearing TIN No.33800582670 dated 11.08.2021 for the Assessment Year 2008-2009 on the file of the third respondent, quash the same with consequential directions to the third respondent.

Prayer in W.P.No.27228 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in File No.TIN/33800582670/2009-2010 comprising the Assessment Order bearing TIN/33800582670/2009-2010 dated 12.08.2021 read with Notice of Assessment and Demand in Form O bearing TIN No.33800582670 dated 12.08.2021 read with Notice of Interest and Penalty in Form RR bearing TIN No.33800582670 dated 12.08.2021 for the Assessment Year 2009-2010 on the file of the third respondent, quash the same with consequential directions to the third respondent.

Prayer in W.P.No.27232 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in File No.TIN/33800582670/2010-2011 comprising the Assessment Order bearing TIN/33800582670/2010-2011 dated 13.08.2021 read with Notice of Assessment and Demand in Form O bearing TIN No.33800582670 dated 13.08.2021 read with Notice of Interest and Penalty in Form RR bearing TIN No.33800582670 dated 13.08.2021 for the Assessment Year 2010-2011 on the file of the third respondent, quash the same with consequential directions to the third respondent.

Prayer in W.P.No.27236 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in File No.TIN/33800582670/2011-2012 comprising the Assessment Order bearing TIN/33800582670/2011-2012 dated 14.08.2021 read with Notice of Assessment and Demand in Form O bearing TIN No.33800582670 dated 14.08.2021 read with Notice of Interest and Penalty in Form RR bearing TIN No.33800582670 dated 14.08.2021 for the Assessment Year 2011-2012 on the file of the third respondent, quash the same with consequential directions



to the third respondent.

Prayer in W.P.No.27256 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in File No.TIN/33800582670/2012-2013 comprising the Assessment Order bearing TIN/33800582670/2012-2013 dated 16.08.2021 read with Notice of Assessment and Demand in Form O bearing TIN No.33800582670 dated 16.08.2021 read with Notice of Interest and Penalty in Form RR bearing TIN No.33800582670 dated 16.08.2021 for the Assessment Year 2012-2013 on the file of the third respondent, quash the same with consequential directions to the third respondent.

Prayer in W.P.No.27260 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in File No.TIN/33800582670/2013-2014 comprising the Assessment Order bearing TIN/33800582670/2013-2014 dated 17.08.2021 read with Notice of Assessment and Demand in Form O bearing TIN No.33800582670 dated 17.08.2021 read with Notice of Interest and Penalty in Form RR bearing TIN No.33800582670 dated 17.08.2021 for the Assessment Year 2013-2014 on the file of the third respondent, quash the same with consequential directions to the third respondent.

For Petitioner : Mr.Prasad Paranjape
(In all W.Ps)

For Respondents : Mr.N.R.R.Arun Natarajan
(In all W.Ps) Special Government Pleader

COMMON ORDER

Mr.N.R.R.Arun Natarajan, learned Special Government Pleader takes notice on behalf of the respondents.

2. The petitioner has an alternate remedy to file an appeal before the Appellate Commissioner under Section 51 of the Tamil Nadu Value Added Tax Act, 2006. Therefore, there is no merits in these writ petitions.

3. Liberty is therefore given to the petitioner to file a statutory appeal against the respective impugned Assessment Orders within a period of thirty days from the date of receipt of a copy of this order. On such appeal being filed by the petitioner subject to mandatory pre-deposit as is required under



the Tamil Nadu Value Added Tax Act, 2006, the Appellate Commissioner shall entertain the appeal and dispose the same on merits within a period of eight weeks from the date of receipt of a copy of this order.

WEB COPY

4. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

arb

To

1. The Secretary,
Government of Tamil Nadu,
Commercial Taxes and Registration Department,
Commercial Taxes and Registration
Department Secretariat,
Chennai - 600 009. PBX No.044-25665566.
2. The Commissioner of Commercial Taxes,
Ezhilagam, #5, Kamarajar Salai,
Chepauk, Chennai - 600 005.
PBX Nos.28546944 & 28514656.
3. The Assistant Commissioner (ST) (FAC),
Medavakkam Assessment Circle,
Room No.232, II Floor,
Integrated Building of Commercial Taxes
and Registration Department,
South Tower, Government Farm House,
Nandanam, Chennai - 600 035.

+1cc to the Special Government Pleader, S.R.No.69886

W.P.Nos.27215 of 2021 etc batch

SPD(CO)
PM/07/01/2022