

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.34369, 34374 & 34375 OF 2018

AND

W.P.NOS.1129 & 1134 OF 2019

AND

W.M.P.NOS.1282, 1284 OF 2019 AND

39939, 39943 & 39944 OF 2018

1. M/s.Vijay Television Private Limited,
Represented by its Authorized Signatory,
Mr.Bharath Kumar Sharma,
No.15, Jaganathan Road,
Nungambakkam, Chennai - 600 034.

... Petitioner in W.P.Nos.34369,
34374 and 34375 of 2018

2. M/s.Asianet Star Communications Private Limited,
(formerly known as Vijay Television Private Limited)
Represented by its Authorized Signatory
Mr.Bharath Kumar Sharma,
No.15, Jaganathan Road,
Nungambakkam, Chennai - 600 006.

... Petitioner in W.P.Nos.1129
and 1134 of 2019

Vs.

1. The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
No.10, Palaniappamaligai,
Grems Road, Chennai - 600 006.
2. The Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
3. The Government of Tamil Nadu,
Represented by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai - 600 009.

... Respondents in all W.Ps.

Prayer in W.P.No.34369 of 2018:

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records relating to the impugned Notice in TIN/33151502733/2012-13 dated 09.11.2018 issued by the 1st Respondent and quash the same.

Prayer in W.P.No.34374 of 2018:

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records relating to the impugned Notice in TIN/33151502733/2015-16 dated 09.11.2018 issued by the 1st Respondent and quash the same.

Prayer in W.P.No.34375 of 2018:

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records relating to the impugned Notice in TIN/33151502733/2016-17 dated 09.11.2018 issued by the 1st Respondent and quash the same.

Prayer in W.P.No.1129 of 2019:

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records relating to the impugned Notice in TIN/33151502733/2013-14 dated 24.11.2016 issued by the 1st Respondent and quash the same.

Prayer in W.P.No.1134 of 2019:

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records relating to the impugned Notice in TIN/33151502733/2014-15 dated 24.11.2016 issued by the 1st Respondent and quash the same.

For Petitioner	: Mr.Raghavan
(in all W.Ps.)	
For Respondents	: Mr.Mohammed Shaffiq
(in all W.Ps)	Spl.Government Pleader

COMMON ORDER

By this common order, all these five writ petitions are taken up together for final disposal.

2. These writ petitions have been filed challenging the impugned notices issued to the petitioners for the respective Assessment years seeking to reopen the Assessment.

3. Though the petitioners have challenged these impugned notices on several grounds touching upon the jurisdiction of the first respondent to issue show cause notice under Section 27 of the TNVAT Act, 2006, as these provisions do not survive with the implementation of TNGST Act, 2017 and the Amendment to the Constitution vide 101st Amendment, the notices issued to the petitioners are vague. Therefore, this Court is inclined to dispose of the writ petitions without expressing any opinion on the merits of the case except to state that the respective petitioners cannot be called upon to pay tax based on the expenses incurred by it in connection with businesses. These writ petitions are dismissed with the following directions:

1. The 1st respondent shall issue corrigendum to the respective notices issued to the respective petitioners for the period covered in the respective notice within a period of 45 days from the date of receipt of a copy of this order.

2. On such notices being served on the petitioners, the petitioners shall file a reply with a period of 45 days thereafter.

3. The respondents shall thereafter take up the case for final hearing and pass appropriate orders in accordance with law within a period of three months.

4. The proceedings shall be conducted by affording an opportunity of hearing to the petitioners.

5. Accordingly, these Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
No.10, Palaniappamaligai,
Greens Road, Chennai - 600 006.
2. The Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
3. The Secretary,
Government of Tamil Nadu,
Commercial Taxes Department,
Fort St.George, Chennai - 600 009.

+5cc to M/s.Lakshmi Kumaran, Advocate, S.R.No.12604

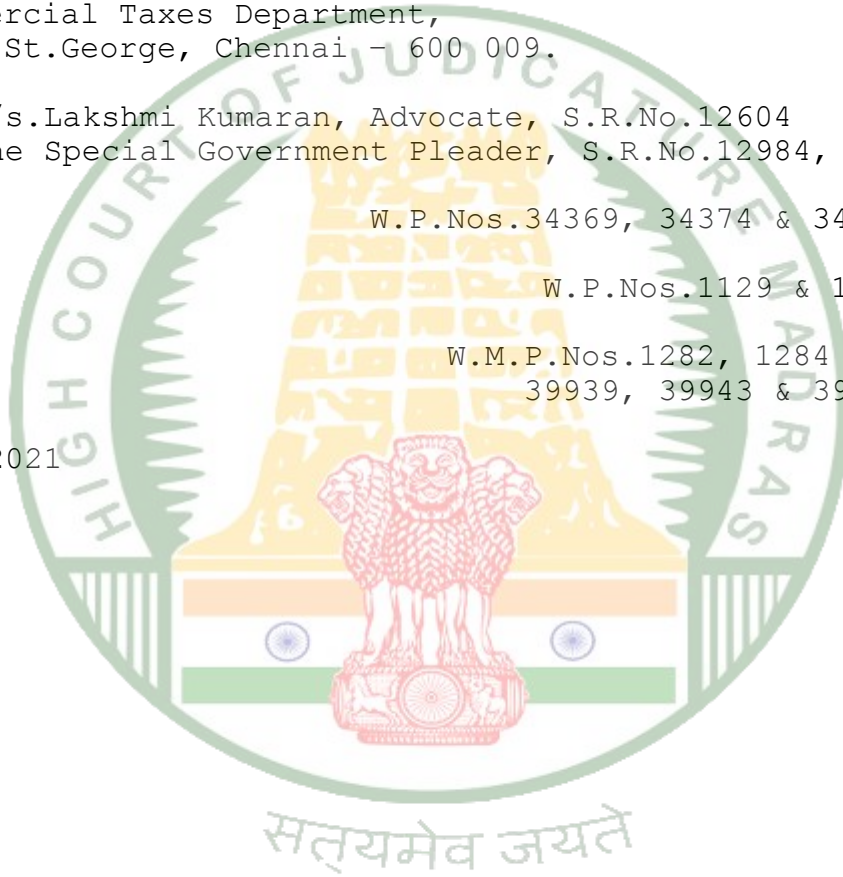
+1cc to the Special Government Pleader, S.R.No.12984, 12986

W.P.Nos.34369, 34374 & 34375 of 2018
and

W.P.Nos.1129 & 1134 of 2019
and

W.M.P.Nos.1282, 1284 of 2019 and
39939, 39943 & 39944 of 2018

GPL (CO)
CS/29/03/2021



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