BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.10.2021

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

W.P.(MD)Nos.17985, 17986, 17987 and 17988 of 2021
and
W.M.P.(MD)Nos.14857, 14859, 14858 and 14860 of 2021

V.R.Muthu & Bros.,
rep. by its partner .. Petitioner
(In all writ petitions)

Vs.

The State Tax Officer-1,
Virudhunagar Assessment Circle,
Virudhunagar. ..Respondent
(In all writ petitions)

Prayer in W.P.(MD)No.17985: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in ASST. No.33645720460/2011-12, quash the pre-revision notice dated 03.09.2021.

Prayer in W.P.(MD)No.17986: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in ASST. No.33645720460/2012-13, quash the pre-revision notice dated 03.09.2021.

Prayer in W.P.(MD)No.17987: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in ASST. No.33645720460/2013-14, quash the pre-revision notice dated 03.09.2021.

Prayer in W.P.(MD)No.17988: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in ASST. No.33645720460/2014-15, quash the pre-revision notice dated 03.09.2021.

In all cases:

For Petitioner : Mr.R.L.Ramani
Senior Counsel
for M/s.S.Raja Jeya Chandra Paul

For Respondent : Mr.R.Sureshkumar
Government Advocate

ORDER

Prayer sought for herein is for a Writ of Certiorari, calling for the records of the respondent in his proceedings in ASST.Nos.33645720460/2011-12, 2012-2013, 2013-2014 and 2014-2015 respectively, and to quash the pre-revision notice, dated 03.09.2021.

2.Since the issue raised in all these writ petitions is one and the same, with the consent of the learned counsel appearing for the petitioner as well as the respondent, all these writ petitions were heard together and are disposed of by this common order.

3.Though in respect of Assessment Years 2011-12, 2012-13, 2013-14 and 2014-15, pre-revision notices were issued against the petitioner by the respondent revenue, dated 03.09.2021, which are under challenge in these writ petitions.

4.Though number of grounds were raised against the impugned pre-revision notices, by the petitioner, at the admission stage, when the cases are taken up for hearing, Mr.R.Suresh Kumar, learned Government Advocate appearing for the revenue has submitted that, pursuant to the impugned pre-revision notices, the assessment processes is over and orders have been passed under Section 27 of the Tamil Nadu Value Added Tax Act, on 28.09.2021, in TNVAT ASST.No.33645720460/2011-12, 2012-2013, 2013-2014 and 2014-2015 respectively.

5.In support of his contention, the learned Government Advocate produce a copy of the said assessment orders passed by the revenue, dated 28.09.2021, in respect of all these four assessment years.

6.In view of the said final assessment orders, having been passed as stated supra, on 28.09.2021, which, according to the learned Government Advocate, have been dispatched to the petitioner on 2nd of October 2021, the learned Government Advocate appearing for the respondent would submit that nothing survives in these writ petitions to challenge.

7.However, Mr.R.L.Ramani, learned Senior Counsel for the petitioner Assessee would submit that, when number of grounds were raised as against the impugned pre-revision notices itself, without giving an opportunity of being heard, since these assessment orders have been passed on 28.09.2021, that too, the copy of the orders have not been received by the petitioner, those orders also are equally unjustifiable and unsustainable.

8.Be that as it may, once the final assessment order has come the question of challenging the pre-revision notices, at this stage, may not arise. Therefore, it is open to the petitioner to challenge the assessment orders, dated 28.09.2021, in the manner known to law. Therefore, this Court feel that with the said liberty, the present writ petitions can be disposed of.

9.Accordingly, these writ petitions are dismissed with a liberty to the petitioner to challenge the assessment orders, dated 28.09.2021, in respect of each of the assessment years referred to above, in the manner known to law. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PJL

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The State Tax Officer-1,
Virudhunagar Assessment Circle,
Virudhunagar.

+1 CC to M/s.SPL.GP (SR-31204[F] dated 05/10/2021)

W.P.(MD)Nos.17985, 17986,
17987 &17988 of 2021
04.10.2021

RD(20.10.2021) 3P 3C