BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.10.2021

CORAM:
THE HONOURABLE MR.JUSTICE M.DURAISWAMY

AND

THE HONOURABLE MR.JUSTICE K.MURALI SHANKAR

W.A(MD)Nos.1974, 1975, 1976 & 1977 of 2021
and
C.M.P(MD)Nos.8924, 8925, 8926 & 8927 of 2021

M/s.V.R.Muthu & Bros,
Rep. by its Partner,
No.443, Main Bazaar,
Virudhunagar. ... Appellant / Petitioner in all W.As'

Vs.

The State Tax Officer - I,
Virudhunagar I Assessment Circle,
Virudhunagar. ... Respondent / Respondent in all W.As'

Common Prayer: Writ Appeals are filed under Clause 15 of the Letters Patent against the common order, dated 04.10.2021 made in W.P(MD) Nos.17985, 17986, 17987 & 17988 of 2021 on the file of this Court.

Prayer in WP(MD). 17985/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARI direction or order 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 issued therein and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 17986/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARI direction or order 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 issued therein and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 17987/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARI direction or order 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 issued therein and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

Prayer in WP(MD). 17988/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARI direction or order 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 issued therein and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Appellant (in all W.As')	:	Mr.R.L.Ramani Senior Counsel for Mr.S.Raja Jeya Chandra Paul
For Respondent (in all W.As')	:	Mr.P.Thilak Kumar Government Pleader

COMMON JUDGMENT

(Judgment of the Court was delivered by **M.DURAISWAMY,J.**)

Challenging the common order passed in W.P(MD)Nos.17985, 17986, 17987 & 17988 of 2021, dated 04.10.2021, the writ petitioner had filed the above Writ Appeals.

2.The appellant filed the Writ Petitions to issue Writs of Certiorari, to call for the records of the respondent in respect of the proceedings pertaining to the Assessment Years 2011-2012, 2012-2013, 2013-2014 and 2014-2015 and to quash the pre-revision notices, dated 03.09.2021.

3.Mr.R.L.Ramani, learned Senior Counsel appearing for the appellant submitted that the appellant had sought for three weeks time for submitting their explanation, however, the respondent had declined to grant the time sought for by them and passed the assessment orders.

4.Mr.P.Thilak Kumar, learned Government Pleader, taking notice for the respondent, submitted that earlier the appellant filed Writ

Petitions in W.P(MD)Nos.11991, 11992, 11993 and 11994 of 2018 challenging the proceedings pertaining to the assessment orders 2011-2012, 2012-2013, 2013-2014 and 2014-2015 and to quash the pre-revision notices dated 11.05.2018 and the learned Single Judge, by order dated 04.03.2021, disposed of the Writ Petitions by giving an opportunity to the appellant to submit their explanation and directed the respondent to pass orders thereafter. Challenging the order passed by the learned Single Judge, the appellant herein filed W.A(MD)Nos.910 to 913 of 2021 challenging the orders passed in W.P (MD)Nos.11991 to 11994 of 2018 and the Division Bench of this Court, by order dated 28.04.2021, allowed the Writ Appeals and directed the respondent to give show-cause notice to the appellant calling upon them to produce all the books of accounts and other records in the light of the direction issued in the Circular, dated 04.11.2013 and directed the Assessing Officer to form a *prima facie* opinion and thereafter, issue revision notice, cause sufficient opportunity to the appellant to submit their objections and thereafter, after affording an opportunity of hearing, complete the assessment. The Division Bench also directed the respondent to comply with the directions within a period of four weeks from the date of receipt of a copy of the Judgment. After disposal of the Writ Appeals, the respondent issued notices on 14.07.2021 and after affording sufficient opportunity to the appellant, passed orders of assessment on 28.09.2021. Challenging the notices issued by the respondent on 03.09.2021 contending that the respondent had declined to grant time for submitting their explanation, the appellant filed the Writ Petitions.

5.The learned Single Judge, taking into consideration the opportunities given by the respondent to the appellant and also taking note of the fact that the respondent had passed an order of assessment dated 28.09.2021, dismissed the Writ Petitions giving liberty to the appellant to challenge the orders of assessment, dated 28.09.2021 in accordance with law.

6.On a perusal of the materials available on record, it could be seen that the respondent had given sufficient opportunity to the appellant to submit their explanation, however, for the reasons best known to the appellant, the appellant chose to seek for grant of some more time. It cannot be stated that the appellant was not given sufficient opportunity to submit their objections. Inspite of giving sufficient opportunity, the appellant chose not to submit their explanation for quite a long time. In these circumstances, we do not find any ground to interfere with the order passed by the learned Single Judge. Since the respondent had already passed the orders of assessment on 28.09.2021, it is open to the appellant to challenge the same in accordance with law.

7.With these observations, the Writ Appeals are dismissed. We also make it clear that in the event of the appellant challenging the orders of assessment, dated 28.09.2021, the forum shall decide the same independently uninfluenced by any of the observation made in these Writ Appeals. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS II)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

ps

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 - I,
Virudhunagar I Assessment Circle,
Virudhunagar.

+1 CC to M/s.S.RAJA JEYA CHANDRA PAUL, Advocate (SR-33066[F] dated 28/10/2021)

+1 CC to M/s.SPL.GP (SR-33204[F] dated 29/10/2021)

W.A(MD)Nos.1974, 1975, 1976 & 1977 of 2021
28.10.2021

MGJ/NS(24.11.2021) 4P 4C