BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.02.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.2599 and 2600 of 2015
and
M.P.(MD)Nos.1, 2 and 2 of 2015

M/s.L.S.Mills Limited,
Rep. by its Deputy General Manager,
Marketing-R.Narayanasamy. ... Petitioner in both W.Ps

Vs.

1. The State of Tamil Nadu
   Rep. by its Secretary,
   Commercial Taxes Department,
   Fort St.George, Chennai.

2. The Assistant Commissioner (CT),
   Theni – II, Theni. ... Respondents in both W.Ps

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, call for the records of the 2nd respondent in his impugned proceedings in TIN No.33025180317/2013-14 and 33025180317/2014-15 dated 04.12.2014 respectively, quash the same and further direct the 2nd respondent not to apply Sec.2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

(in both W.Ps)

For Petitioner : Ms.R.Hemalatha
For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader.

COMMON ORDER

Heard the learned counsel on either side.

2.The petitioner is assessee registered with the second respondent. The second respondent issued pre-revision notices for the assessment years 2013-2014 and 2014-2015. The petitioner filed elaborate objections. But those objections were over ruled by the impugned orders. The operative portion of the order reads as follows:-

"To a notice issued to the dealer, calling for their objection if any, the dealer have filed objection in their letter dated 7.11.2014. The objection raised by the dealers were considered. As per the recent amendment issued by the Govt. vide notification No.11(2) CTR/850/C/2013, dt. 8.11.2013, the objections are over ruled and the proposal are confirmed."

3.As rightly pointed by the learned counsel for the petitioner, nothing can be more non-speaking than this. When the petitioner had lodged his objections, it is duty of the respondents to consider the same. The respondents have mechanically stated that the objections stood over ruled and the proposals stand confirmed. This could not be the approach of quasi judicial authority. On this sole ground, the orders impugned in these writ petitions are quashed and these writ petitions are allowed. The matters are remitted to the file of the second respondent to pass orders in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (T&P)

// True Copy //

/ /2021
Sub Assistant Registrar(CS-)

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:

1. The Secretary,
   Commercial Taxes Department,
   Fort St.George, Chennai.

2. The Assistant Commissioner (CT),
   Theni – II, Theni.

+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 4312

IAS
TE : 01/03/2021 : 2P/4C

W.P(MD)Nos.2599 and 2600 of 2015
and M.P.(MD)Nos.1, 2 and 2 of 2015
09.02.2021