IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2022

CORAM :

THE HONOURABLE MR. JUSTICE R. SURESH KUMAR

W.P.NO.3536 OF 2022
AND
W.M.P.NO.3673 OF 2022

M/s.Sakthi Fire Safety Equipments,
Represented by its Partner,
No.295, East Pondy Road,
Villupuram – 605 602 now residing
at No.6/32, 1st Floor, Vasudevapuran Street,
West Mambalam, Chennai – 600 033. ...Petitioner

Vs.

The Assistant Commissioner (CT)
Villupuram-I Assessment Circle,
Villupuram. ...Respondent

Prayer :

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus, direction to the respondent to provide the certified copies of the assessment orders passed for the assessment years TIN 2010-2011, TIN 2011-2012, TIN 2012-2013 and the certified copies of the notices and assessment orders issued/passed for the assessment years TIN 2013-2014 and TIN 2014-2015 as per the representations dated 21.1.2021 & 5.2.2020 filed by the petitioner before the respondent.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.V.Prasanth Kiran
Government Advocate

ORDER

The prayer sought for herein is for a Writ of Mandamus, direction to the respondent to provide the certified copies of the assessment orders passed for the Assessment Years TIN 2010-2011, TIN 2011-2012, TIN 2012-2013 and the certified copies of the notice and assessment orders issued/passed for the assessment years TIN 2013-2014 and TIN 2014-2015 as per the representations dated 21.1.2021 and 05.2.2020 filed by the petitioner before the respondent.

2. The petitioner was an assessee under the respondent under the erstwhile 'Tamil Nadu Value Added Tax Act, 2006' [in short TNVAT Act].

3. For the Assessment Years 2010-2011 to 2014-15, the petitioner claimed that he filed return in time and that has been accepted or deemed to have been accepted by the respondent.

4. After sometime in 2015, since the petitioner suffered with some disease, he could not run the business. Therefore, he closed the business and shifted his residence to Chennai and has been continuously residing at Chennai.

5. When that being so, it is the further case of the petitioner that insofar as the Assessment Year 2013-14 is concerned, an assessment order has been passed, which was challenged before this Court, where a remand order has been passed, pursuant to which, the proceedings is going on.

6. However, in respect of other Assessment Years i.e., 2010-11, 2011-12, 2012-13 and 2014-15 are concerned, no assessment orders have been passed and in respect of some of the years, even notices have not been issued, according to him.

7. When that being so, by proceedings dated 31.12.2020, recovery proceedings for a total alleged tax due of Rs.44,91,597/- was initiated, as if that the petitioner has been in tax due for the said Assessment Years i.e., 2010-2011 to 2014-15.

8. In that circumstances, the petitioner has now come before this Court to seek for a writ of mandamus, to give a direction to the respondent to furnish the copy of the assessment orders for the said Assessment Years, wherein, according to the petitioner, even the original assessment orders for all these years except Assessment Year 2013-14 were not served on him and insofar as the Assessment Year 2013-14 is concerned, after remand order passed by this Court and objection was given by the petitioner, no further assessment order has

been passed or served on the petitioner. Therefore, that revised order of assessment also since has not been issued to the petitioner, that can also may be directed to be issued to the petitioner.

9. Per contra, the learned Government Advocate appearing for the respondent, on instructions, would submit that, according to the instruction of the Revenue that, all these Assessment Years, an assessment was made, following the procedures established under the various provisions of the TNVAT Act and assessment orders were issued to the petitioner. Therefore, the petitioner cannot take a ground that so far assessment orders for these years have not been served. No doubt, if the petitioner wants one more copy, that can be furnished to him to workout his remedy. However, on that pretext that he needs copy of the assessment orders, the present proceedings initiated to recover the tax due under the proceedings of the respondent dated 31.10.2020, cannot be halted. Therefore, the learned Government Advocate would submit that, without prejudice to the right of the respondent to proceed against the petitioner for recovery of the amount i.e., tax due payable by the petitioner for those years, the respondent may provide the copy of the assessment orders for those years to the petitioner.

10. I have considered the rival submissions made by both the parties and have perused materials placed before this Court.

11. Now, the only grievance of the petitioner is that, the assessment orders according to him, have not been passed for those Assessment Years. However, it is denied by the Revenue, stating that assessment orders have been already passed and served on the petitioner.

12. Be that as it may. Now, only a certified copy of the assessment order for these years are sought for, for supplying the copies of the assessment orders, this Court feels that the respondent / Revenue may not have any impediment. Therefore, considering the limited scope of the prayer sought for in this writ petition, this Court is inclined to dispose of this writ petition with the following orders:

(i) That there shall be a direction to the respondent to furnish the copy of the assessment orders for the Assessment Years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 originally passed and also the subsequent assessment orders, if any passed, pursuant to the remand order passed by this Court for the Assessment Year 2013-14, that shall also be served on the petitioner within a period of four weeks from the date of receipt of a copy of this order.

(ii) On receipt of such assessment orders, it is open to the petitioner to workout his remedy. However, it is made clear that the aforestated direction to furnish the copy of the assessment order for those Assessment Years would not stand in the way to proceed further by the Revenue against the petitioner with regard to the recovery proceedings, which has already been initiated by proceedings dated 31.12.2020 issued by the respondent.

13. With these observations and directions, this writ petition stands disposed of. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

kak/mp

To

The Assistant Commissioner (CT)
Villupuram-I Assessment Circle,
Villupuram.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.11805
+1cc to the Special Government Pleader, S.R.No.12484

W.P.No.3536 of 2022

SJ(CO)
PM/21/03/2022