IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.27595 of 2012, 29704 & 29705 of 2014
&
W.M.P.Nos.1 of 2012, 1 & 1 of 2014

M/s.P dot G. Construction Pvt. Ltd.,
No.2/30, Railway Colony II Street,
Amaindakarai- 600029 ...Petitioner in W.P.No.27595 of 2012

M/s.Spectrum Decors (Chennai) Private Ltd.
Rep.by its Managing Director R.Jyothi Prakash,
No.1, Chitra Enclave,
SBI Officers Colony 1st Main Road,
Arumbakkam, Chennai-600106
...Petitioner in W.P.Nos.29704 & 29705 of 2014

Vs.

1. The State of Tamil Nadu
   Rep.by its Secretary,
   CT & RE Department,
   Fort St. George, Chennai ...R1 in all WPs

2. The Assistant Commissioner (CT),
   Vadapalani II Assessment Circle,
   Chennai-6 ...R2 in WP.No.27595 of 2012

3. The Assistant Commissioner (CT) (FAC),
   Arumbakkam Assessment Circle, Kilpauk,
   Chennai-10 ...R2 in W.P.Nos.29704 & 29705 of 2014

Prayer in WP.No.27595 of 2012: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the 2nd respondent in his proceedings in TIN/33911025075/2008-09 and quash the revision notice dated 13.09.2012 issued therein.

Prayer in WP.Nos.29704 & 29705 of 2014: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the 2nd respondent in his proceedings in TIN/33711461394/2007-08 & TIN/33711461394/2008-09 and quash the pre-assessment notice dated 10.10.2014 issued therein.

In all WPs

For Petitioners : Mr.P.V.Sudakar

For Respondents : Mr.Richardsan Wilson
Additional Government Pleader

ORDER

The challenge in these writ petitions is to show cause notices that are premised upon the provisions of Section 6 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), as amended by Amendment Act 2007.

2. The writ petitions have been filed relying upon the challenge to amendment as aforesaid in a batch of writ petitions. This Court, in the case of LG Electronics India Pvt. Ltd. Vs. State of Tamil Nadu and another, W.P.Nos.29096 of 2007 and batch by order dated 31.03.2022 has upheld the provisions, repelling the challenge.

3. Thus, there is no justification whatsoever to the prayer for quashing of the show cause notice and the same are rejected, relegating the petitioners to the tender mercies of the assessing officer. The petitioners are permitted to file their objection to the show cause notices within a period of four weeks from today. Let them be heard in person thereafter and orders of assessment passed expeditiously, in any event, within a period of four weeks from the date of receipt of objection from the petitioners.

4. These writ petitions are dismissed in the above terms. Connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The State of Tamil Nadu
Rep.by its Secretary,
CT & RE Department,
Fort St. George, Chennai

2. The Assistant Commissioner (CT),
   Vadapalani II Assessment Circle,
   Chennai-6

3. The Assistant Commissioner (CT) (FAC),
   Arumbakkam Assessment Circle, Kilpauk,
   Chennai-10.

+2cc to Mr.P.V.Sudakar, Advocate, S.R.No.32908, 32909

+1cc to the Special Government Pleader, (Taxes)
S.R.No.33757, 33756

W.P.Nos.27595 of 2012, 29704
& 29705 of 2014 &
W.M.P.Nos.1 of 2012, 1 & 1 of 2014

MT(CO)
RGA(17/06/2022)