IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2022

CORAM :
THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P. Nos.5356, 5359 & 5361 of 2022
and
W.M.P.Nos.5447, 5449, 5451, 5453, 5455, 5456 of 2022

M/s.G.K.Traders,
Rep. by its Proprietor - S.Kowsigan,
Door No.190-A, First Floor,
Bangalore Road,
Krishnagiri-635 001.
Krishnagiri District. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Krishnagiri 1 Assessment Circle,
Krishnagiri,
Krishnagiri District. ... Respondent

Prayer in W.P.No.5356 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records of the respondent in his impugned proceedings made in TIN:33683306011/2014-15 dated 21.10.2021 quash the same.

Prayer in W.P.No.5359 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records of the respondent in his impugned proceedings made in TIN:33683306011/2015-16 dated 07.07.2021 quash the same.

Prayer in W.P.No.5361 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records of the respondent in his impugned proceedings made in TIN:33683306011/2016-17 dated 21.10.2021 quash the same.

Appearance in all the three W.Ps
For Petitioner : M/S.R.Hemalatha
For Respondent : Mr.Richardson
Additional Government Pleader

COMMON ORDER

These petitions have been filed to quash the proceedings dated 21.10.2021 and 07.07.2021 pertaining to the Assessment for the years 2014-15, 2015-16 and 2016-17.

2. Since the issue involved and the relief sought for in all these three Writ Petitions are identical in nature, the same were heard together and disposed of by this common order.

3. The case of the petitioner-company is that the petitioner is a dealer in Footwears at Krishnagiri and also a registered dealer on the file of the respondent in TIN:33683306011. For the Assessment Years 2014-15, 2015-16, 2016-17, the petitioner has filed their monthly Returns in Form K declaring the total and taxable turnover and paid compounding tax @ 0.5% under the provisions of Section 3(4) of the Tamil Nadu Value Added Tax Act ("in short, Act), 2006. Thereafter, the respondent has issued notice, stating that, on e-verification of the records, it revealed that the turnover for the aforesaid years have crossed the threshold limit of Rs.50 Lakhs and the petitioners have filed Form I instead of Form K and paid the tax at Compounded rate, which is incorrect. Hence the respondent has proposed to assess to the best of judgment under Section 27(1)(a) of the Act. Further, the respondent has also proposed to levy penalty and passed proceedings in TIN:33683306011/2014-15 dated 21.10.2021, TIN:33683306011/2015-16 dated 07.07.2021 and TIN:33683306011/2016-17 dated 21.10.2021. Challenging the above proceedings, the present Writ Petitions are filed.

4. The learned counsel for the petitioner submitted that there was an error in calculation of the original Assessment Orders dated 21.10.2021 and 07.07.2021 in the respective Writ Petitions, for which the petitioner has filed rectification petitions under Section 84 of the TN VAT Act, 2006 to rectify the assessment. However, the said rectification petitions were not disposed of. Hence, the present Writ Petitions are filed.

5. Mr.Richardson, the learned Additional Government Pleader appearing for the respondent fairly conceded and submitted that the appropriate orders will be passed on the rectification petitions in accordance with law.

6. In view of the aforesaid submission, this Court, without expressing any opinion on the merits of the case, directs the respondent to dispose of the rectification assessment proceedings and pass appropriate orders in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order.

7. With the above direction, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

jd/rli

To

The Assistant Commissioner (ST),
Krishnagiri 1 Assessment Circle,
Krishnagiri,
Krishnagiri District.

+1 cc to M/S.R.Hemalatha, Advocate Sr.NO. 16528
+1 cc to Government Pleader Sr.NO. 16355

W.P. Nos.5356, 5359 & 5361 of 2022
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NRJK(CO)
A.SK(31/03/2022)