IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.11857, 11859, 11862, 11863 & 11865 of 2022 and
WMP.Nos.11291, 11294, 11297, 11299 & 11302 of 2022

M/s.India Pistons Ltd.,
rep. by its Whole Time Director
Huzur Gardens, Sembium,
Chennai-600 011. ... Petitioner in all WPs

Vs.

The Assistant Commissioner (ST),
Villivakkam Assessment Circle,
15, 16, Malligai Avenue Extension,
Kolathur, Chennai – 600 099. ...Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in TIN-33211040010/12-13, TIN-33211040010/13-14, TIN-33211040010/14-15, TIN-33211040010/15-16 and TIN-33211040010/16-17 respectively, quash the revision notice dated 22.03.2022 issued therein.

(In all WPs)
For Petitioner : Mr.B.Raveendran

For Respondent : Mr.Richardson Wilson
Additional Government Pleader

COMMON ORDER

Mr.Richardson Wilson, learned Additional Government Pleader accepts notice for the respondent and is armed with the requisite material to enable the final disposal of the matters now. Hence, by consent of both learned counsel, these Writ Petitions are disposed even at the stage of admission.

2.These Writ Petitions have been filed challenging notices dated 22.03.2022 on the ground that they continue to be unclear and are violative of the specific direction of this Court in its order dated 01.12.2021 passed in the earlier round of litigation challenging assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the periods 2012-13 to

2016-17.

3.This Court is not inclined to interfere at this juncture seeing as the challenge is only to notices to which appropriate responses could well be filed by the petitioner. Be that as it may, the respondent will elaborate on the proposal at paragraph No.1 under the heading 'amount spent on indirect material' in order to provide the required clarity to the petitioner on what, specifically, is the proposal for taxation under this head.

4.Let this clarity be provided to the petitioner when the petitioner attends the office of the respondent for hearing, which shall be fixed by the respondent forthwith. The petitioner will thereafter be heard, its objections considered and orders passed. It is made clear that in this order is restricted solely to the proposal under the aforesaid head.

5.With this, these Writ Petitions stand disposed. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vs/kbs

To

The Assistant Commissioner (ST),
Villivakkam Assessment Circle,
15, 16, Malligai Avenue Extension,
Kolathur, Chennai - 600 099.

+1cc to the Special Government Pleader,(Taxes) S.R.No.32667

W.P.Nos.11857, 11859, 11862,
11863 & 11865 of 2022 and
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PA(CO)
CT/16/06/2022