IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.12835 & 12839 of 2022 and
WMP.Nos.12301 & 12304 of 2022

M/s.I.R.M. Builders,
Represented by its Proprietor,
N.Saravanan,
No.127/4, Nataraja Pillai Street,
Mannargudi – 614 001,
Tiruvarur District. ...Petitioner in both WPs

Vs.

The State Tax Officer,
Mannargudi Assessment Circle,
No.1/12, First Floor, Water Tank Building,
1st Street, Mannargudi-614 001,
Tiruvarur District. ...Respondent in both WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the Respondent in TIN 33133863433/2016-2017 and TIN 33133863433/2017-2018 respectively dated 12.01.2022 and quash the same as illegal, arbitrary and without authority of law.

(In both WPs)
For Petitioner : Mr.K.Soundara Rajan

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter finally. Hence, by consent expressed by both the parties, this Writ Petition is disposed finally even at the stage of admission.

2.The challenge is to orders of assessment dated 12.01.2022 passed under the provisions of the Tamil Nadu Value Added Tax

Act, 2006 for the periods 2016-17 and 2017-18. Learned Government Advocate, however, raises an objection pointing out that the petitioner had been issued notices, despite which there had been no appearance by him before the respondent authority.

3.Notices dated 01.07.2020, 09.12.2020 and 20.12.2021 are referred to in the impugned order and they are stated to have been served on 19.07.2020, 19.12.2020 and 29.12.2021 respectively. Though learned counsel for the petitioner would submit that not all the notices as above were in fact served, he does not dispute the fact that notice dated 01.07.2020 has indeed been received by the petitioner.

4.In such an event, it was incumbent upon the petitioner to have appeared before the respondent and made his case. Not having done so, these Writ Petitions are, in my view, misconceived. Consideration of the submissions of the petitioner at this juncture would involve appreciation of primary facts, that have not been put forth before the assessing authority, which is inappropriate in a Writ Petition.

5.These Writ Petitions are hence dismissed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vs

To

The State Tax Officer,
Mannargudi Assessment Circle,
No.1/12, First Floor, Water Tank Building,
1st Street, Mannargudi-614 001,
Tiruvarur District.

+2cc to Mr.K.Soundara Rajan, Advocate, S.R.No.32269
+1cc to the Special Government Pleader,(Taxes) S.R.No.32668

W.P.Nos.12835 & 12839 of 2022 and
WMP.Nos.12301 & 12304 of 2022

MT(CO)
CT 15/06/2022