IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **23.02.2023**

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THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.Nos.5122, 5126, 5131, 5144 and 5150 of 2023 and
W.M.P.Nos.5134, 5139, 5142, 5153 and 5155 of 2023

M/s.Balaji Machine Works Pvt. Ltd.,
Rep. by its Authorised Signatory K.Anandakala,
SF No.248/1B,
Kadathur, Kattampatty Village,
Coimbatore - 641 107. ... Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (CT),
Annur Assessment Circle,
CTO Buildings, Dr.Balasundaram Road,
Coimbatore - 641 018. ... Respondent in all W.Ps.

COMMON PRAYER: Writ Petitions have been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, quashing the impugned orders passed by the respondent in TIN 33412122129/2010-11 TIN 33412122129/2011-12, TIN 33412122129/2012-13, TIN 33412122129/2013-14 and TIN 33412122129/2014-15 dated 15.12.2022 and 20.12.2022.

For Petitioner in all W.Ps. : Mr.G.Derrick Sam

For Respondent in all W.Ps. : Mr.V.Prasanth Kiran
Government Advocate

COMMON ORDER

These writ petitions are connected to W.P. Nos.4863 4869, 4870 and 4873 of 2023. In these writ petitions as well as in the aforesaid writ petitions, the very same petitioner had challenged the assessment orders pertaining to different assessment years. By order dated 21.02.2023 passed in W.P. Nos.4863 4869, 4870 and 4873 of 2023, this Court did not interfere with the assessment orders, but directed the petitioner to file a fresh application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, seeking for rectification of the impugned assessment orders, by enclosing the 'C' and 'F' Declaration Forms and all other required documents, within a period of one week from the date of receipt of a copy of the said order. On receipt of the said application, the respondent was directed to afford a personal hearing to the petitioner on 09.03.2023 at 10:30 a.m. and the petitioner was also directed to appear before the respondent on the said date without fail. A direction was also issued that after affording a personal hearing to the petitioner on the stipulated date, the respondent shall pass final orders on merits and in accordance with law on the rectification application within a period of four weeks from the date of the personal hearing granted to the petitioner. Till final orders are passed in the rectification application, a direction was issued to the respondent not to take coercive steps against the petitioner.

2.Heard Mr.G.Derrick, learned counsel for the petitioner and Mr.V.Prasanth Kiran, learned Government Advocate, who accepts notice on behalf of the respondent.

3.In these writ petitions also, very similar contentions have been raised by the very same petitioner. These writ petitions pertain to different assessment years. Since the contentions are almost one and the same in these writ petitions also, this Court is not interfering with the impugned assessment orders as well, but is issuing similar directions as given by this Court on 21.02.2023 in W.P. Nos.4863 4869, 4870 and 4873 of 2023.

4.Accordingly, these writ petitions are disposed of by directing the petitioner to file a fresh application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, seeking for rectification of the impugned assessment orders, by enclosing the 'C' and 'F' Declaration Forms and all other required documents/issues, within a period of one week from the date of

ABDUL QUDDHOSE, J.

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receipt of a copy of this order. On receipt of the said application, the respondent shall afford a personal hearing to the petitioner on 09.03.2023 at 10:30 a.m.. The petitioner is also directed to appear before the respondent on the said date without fail. After affording a personal hearing to the petitioner on the said date, the respondent shall pass final orders on merits and in accordance with law on the rectification application within a period of four weeks from the date of the personal hearing granted to the petitioner. Till final orders are passed, no coercive steps shall be taken by the respondent against the petitioner. No Costs. Consequently, the connected Miscellaneous Petitions are closed.

23.02.2023

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Note: Issue order copy today (23.02.2023)

To

The Assistant Commissioner (CT),
Annur Assessment Circle,
CTO Buildings, Dr.Balasundaram Road,
Coimbatore - 641 018.

W.P.Nos.5122, 5126, 5131, 5144 and 5150 of 2023 and
W.M.P.Nos.5134, 5139, 5142, 5153 and 5155 of 2023