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W.P.Nos.10338 & 10361 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2023

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.10338 & 10361 of 2020

and

W.M.P.Nos.12566 & 12597 of 2020

M/s.Eagle Earth Movers Private (P) Ltd.,
Represented by its Managing Director,
Mr.E.R.Subramaniam

... Petitioner
(in both W.Ps.)

Vs.

1. The Assistant Commissioner (ST) (FAC),
Tiruchengode Rural Assessment Circle,
Tiruchengode.

2. The Assistant Commissioner (ST),
Tiruchengode Rural Assessment Circle,
Tiruchengode.

... Respondents
(in both W.Ps.)

Prayer in W.P.No.10338 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the impugned proceedings of the first respondent in TIN:33773205421/2013-2014 and quash the impugned proceedings dated 09.12.2019 as passed in violation of principles of natural justice and also contrary to the provisions of the TNVAT Act.



W.P.Nos.10338 & 10361 of 2020

Prayer in W.P.No.10361 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the impugned proceedings of the first respondent in TIN:33773205421/2014-2015 and quash the impugned proceedings dated 09.12.2019 as passed in violation of principles of natural justice and also contrary to the provisions of the TNVAT Act.

For Petitioner : Mr.P.Rajkumar
(in both W.Ps.)

For Respondents : Mr.V.Prasanth Kiran
Government Advocate
(in both W.Ps.)

COMMON ORDER

The issue in W.P.No.10338 of 2020 is to the issue in W.P.No.10361 of 2020.

2. In these two writ petitions, the petitioner has challenged the Impugned Assessment Order dated 09.12.2019. The orders have been passed after the petitioner had requested for further time to file a reply on 27.11.2019 and a further request for time up to 31.12.2019.



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3. The petitioner also appears to have filed the reply belatedly on 11.12.2019. The reply appears to have been received by the respondent on 13.12.2019. However by that date the respondent has already passed the Impugned Orders.

4. Although the learned Government Advocate for the respondents would submit that the petitioner has been a recalcitrant participant in the assessment proceedings as no proper reply was filed in time despite notices dated 29.10.2018, 18.01.2019 and dated 18.11.2019, considering the fact that the petitioner has replied and considering the fact that an amount of Rs.81,53,038/- has been appropriated from the petitioner account as against the tax dues of the petitioner's sister concern, a proprietary concern of one of the director of the petitioner concern for the Assessment Year 2012-2013 to 2013-2014 and considering the fact that the aforesaid order has been set aside by this Court by its order dated 18.04.2023 in W.P.No.10294 and 10350 of 2020 and order dated 20.06.2023, Court is inclined to set aside the Impugned Orders and remits the case back to the respondents to pass a fresh order on merits and in accordance with law within a period of eight (8) weeks from



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the date of receipt of a copy of this order. The first date of hearing shall be heard on 08.09.2023. No costs. Consequently, connected miscellaneous petitions are closed.

31.08.2023

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation :Yes/No

rgm



W.P.Nos.10338 & 10361 of 2020

WEB COPY To

1. The Assistant Commissioner (ST) (FAC),
Tiruchengode Rural Assessment Circle,
Tiruchengode.
2. The Assistant Commissioner (ST),
Tiruchengode Rural Assessment Circle,
Tiruchengode.



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C.SARAVANAN, J.

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and
W.M.P.Nos.12566 & 12597 of 2020

31.08.2023