



W.P.No.10370 of 2020

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 20.06.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.10370 of 2020 and
WMP.No.12610 of 2020

M/s.Eagle Earth Movers.,
Represented by its Proprietor,
E.R.Subramaniam
No.14, S.C.S.Complex,
South Car Street,
Tiruchengodu - 637 211.

... Petitioner

Vs

The State Tax Officer,
Tiruchengode Town Assessment Circle,
Tiruchengode.

... Respondent

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, to call for the impugned proceedings of the respondent in TIN: 33063182289/2014-2015 and quash the impugned order dated 11.12.2019 as passed in violation of principles of natural justice and also contrary to the provisions of the TNVAT Act.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

The petitioner has challenged an order of assessment for the period 2014-15 dated 11.12.2019 passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2.Both learned counsel would point out that orders of assessment passed for previous periods i.e. 2012-13 and 2013-14 were also the subject matter of challenge in WP.Nos.10294 and 10350 of 2020 and by order dated 09.02.2023 learned Single Judge of this Court has set aside those orders of assessment being of the view that principles of natural justice had been violated by the respondents. The respondents were directed to issue notice to the petitioner, grant a personal hearing and pass orders within a period of twelve (12) weeks from date of receipt of that order.

3.Mr.P.Rajkumar, learned counsel for the petitioner would submit the proceedings for assessment denovo are already ongoing before the assessing officer. In the interest of consistency and since the issues that arise in those orders as well as the present impugned order has stated to be one and the same, the impugned order of assessment is also set aside and the writ petition is allowed. Notice shall be issued by the assessing officer and orders shall be passed simultaneous with those.



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4. According to the learned counsel for the petitioner with the setting aside of the assessments 2012-13, 2013-14 and 2014-15, the demand raised in these three assessments would stand nullified and thus the attachment created on the bank account of Eagle Earth Movers Private Limited which is a subject matter of challenge in WP.No.10370 of 2020 should automatically go. Let this plea be made before the assessing authority for his consideration. No costs. Connected miscellaneous petition is closed.

20.06.2023

vs

Index : Yes/No

Speaking order

Neutral Citation : Yes

To

The State Tax Officer,
Tiruchengode Town Assessment Circle,
Tiruchengode.



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Dr.ANITA SUMANTH, J.

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