IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.29857 to 29862 of 2017, 978, 981, 984, 985, 1106, 1107, 1109 & 1112 of 2022
and
W.M.P.Nos. 32227 to 32232 of 2017,1040, 1044, 1046, 1048,18719 to 18725 & 18727 of 2022

W.P.No.29857 of 2017

Philips India Limited
Rep. by its Manager - Corporate (Fiscal - SR)
V.Kumar,
Temple Tower, 5th Floor,
No.672, Anna Salai,
Nandanam, Chennai - 600 035. .. Petitioner

vs

1.The Deputy Commissioner (CT) - II (FAC),
Large Taxpayers Unit,
No.34, Monteith Road,
Egmore, Chennai - 600 008.

2.The Joint Commissioner (CT) (Appeals)
3rd Floor, C.T.Building Annexe,
Greams Road,
Chennai - 600 006. .. Respondents

Prayer in W.P.No.29857 of 2017: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records on the files of the 2nd respondent herein in VAT.A.P.No.86/2014, dated 30.10.2017 (TIN : 2007 - 2008), quashing the same, while directing the second respondent herein to re-dispose the appeal of the petitioners arising out of the assessment of the First Respondent herein in TIN : 33091581918/2007- 08 dated 28.04.2014.

For Petitioner	:	Mr.N.Prasad (in all writ petitions)
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate (in all writ petitions)

COMMON ORDER

Mr.Prasad, learned counsel for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate, for the respondents would accede to the position that the issue that arise for consideration in these writ petitions is covered in favour of the assessee by a Division Bench of this Court in W.A.No.703 of 2020 and batch dated 28.02.2023. The operative portion as sets out in paragraph 18 is extracted below:-

> *"18. We do not intend to examine the merits and the facts of each case but remand the matter back to the Assessing Authority, who shall re~do the assessment keeping in mind the law declared with regard to the scope of Section 18 of TNVAT Act. Resultantly, in cases where the subject matter of challenge are show cause notices, it is open to the assessee/ appellant/ petitioner to submit their objections by placing reliance upon the present judgment and the assessing officer shall complete the assessment within a period of 12 weeks thereafter taking into account the law declared*

> *by this Court as to the construct of Section 18 of the TNVAT Act. In cases where the subject matter of challenge are orders of Assessments, the same are set aside and the matters are remanded back to the Assessing Authority. It is open to the Revenue to redo the assessment keeping in view the law declared by this Court as to the construct of Section 18 of the TNVAT Act. The above exercise shall be completed after granting the assessee/ appellants/ petitioners adequate opportunity of personal hearing. The order of the Tribunal in Tax Case Appeals are also remanded back to the Assessing Officer for fresh consideration to consider in terms of this judgment. The above batch of Writ Appeals, Writ Petitions and Tax Case Appeals are disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions are closed."*

2. In light of the aforesaid conclusions these assessments are set aside and the matter remanded to the Assessing Authority to re-do the de novo hearing bearing in mind the observations of this Court noted above.

3. Writ petitions stand disposed. No costs. Connected miscellaneous petitions are closed.

05.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm

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DR. ANITA SUMANTH,J.

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