**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 19.04.2023**

**CORAM:**

**THE HONOURABLE MS.JUSTICE P.T.ASHA**

W.P.(MD) Nos.6956 and 6957 of 2023
and
W.M.P.(MD) Nos.6562 and 6563 of 2023

B.Mohaideen Kamal .. Petitioner

Vs.

The Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Madurai. .. Respondent

Prayer :- Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the impugned proceedings passed by the respondent in TIN 33635023181/2012-13, dated 10.07.2020 and TIN 33635023181/2014-15, dated 14.07.2020 and quash the same as illegal and contrary to the provisions of the Act.

In both cases:

For Petitioner : Mr.M.Manibabu

For Respondent : Mr.J.John Rajadurai
Government Advocate

**COMMON ORDER**

The impugned orders, which are the subject matter of these writ petitions, have been passed on the ground that the petitioner has neither appeared before the respondent, nor filed any documents as promised in his earlier reply dated 04.11.2019. The petitioner has filed Form-L and the certificates issued by the Assistant Commissioner (CT), Commercial Tax Office, West Veli Street Circle, Madurai, which clearly show the value added tax monthly return which has been filed by the petitioner along with the certificates of the respondent dated 20.02.2014 and 26.04.2016 stating that there is no arrears of tax for the petitioner for the years 2012-13 and 2014-15 have been filed by the respondent. However, without taking into account the same, the respondent has proceeded to pass orders under Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006 fixing the total taxable turnover of Rs.34,65,000/- and tax due of Rs.3,04,920/- for the assessment year 2012-13 and total taxable turnover of Rs.1,18,71,270/- and tax due of Rs.10,44,672/- for the assessment year 2014-15.

2. Considering the fact that the impugned orders have been passed without taking into account the documents filed by the petitioner, these writ petitions are allowed, the impugned orders dated 10.07.2020 and 14.07.2020 are set aside and the matter is remitted back to the respondent for fresh consideration, who shall pass orders on merits and in accordance with law after taking into consideration the documents, within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

**19.04.2023**

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Madurai.

**P.T.ASHA, J.**

abr

**W.P.(MD) Nos.6956 and 6957 of 2023**

**Dated: 19.04.2023**