



WEB COPY

W.P.Nos.6637, 6638 & 6639 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.10.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.Nos. 6637, 6638 & 6639 of 2013
and
M.P.Nos.1, 1 & 1 of 2013

M/s.Rishi & Associates
Rep. by its Proprietor,
31/8, K.S.Plaza, 10th Street,
Gandhipuram,
Coimbatore-12.

.. Petitioner in all WPs

VS

1.The State of Tamilnadu
Rep. by its Secretary,
CT & RE Department,
Fort St. George, Chennai.

2.The Assistant Commissioner (CT)(FAC)
Gandhipuram Circle, Coimbatore.

.. Respondents in all WPs

Prayer in WP.No.6637 of 2013: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the second respondent in his proceedings in TIN/33122183059/2009-10 and quash the revision notice dated 11.01.2013 issued therein.

Prayer in WP.No.6638 of 2013: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the second respondent in his proceedings in TIN/33122183059/2010-11 and quash the revision notice dated 11.01.2013 issued therein.

Prayer in WP.No.6639 of 2013: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the second respondent in his proceedings in



W.P.Nos.6637, 6638 & 6639 of 2013

TIN/33122183059/2011-12 and quash the revision notice dated 11.01.2013 issued therein.

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(In all WPs)

For Petitioner : Mr.C.Subramanian
for Mr.B.Raveendran

For Respondents : Ms.Amirtha Dinakaran
Government Advocate

COMMON ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Mr.C.Subramanian, learned counsel, would fairly bring to our notice that the issue arising for decision in this matter being a challenge to Section 6 of the Tamil Nadu Value Added Tax Act, 2006 has been decided adverse to the assessee in the case of *LG Electronics India Pvt Ltd v The State of Tamil Nadu, rep. by its Chief Secretary to Government of Tamil Nadu, Secretariat, Chennai and others* [W.P.No.29096/2007 etc batch dated 31.03.2022]

2. The challenge in present matters is to notice dated 11.01.2013. Objections have been called for from the petitioner and time afforded for filing of the submissions. Pending these writ petitions, petitioner was originally holding the benefit of interim stay for a limited period. We are unable to ascertain from the records whether the stay has been extended.

3. Be that as it may, since the vires of Section 6 has itself been upheld, and no other legal argument is raised assailing the notice, save the challenge to Section 6 which now has been decided adverse to the assessee, these writ petitions are dismissed.



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Liberty is given to the petitioner to file their reply within a period of four weeks from date of receipt of a copy of this order. Upon consideration of the same and after hearing the petitioner, the assessing authority will finalize the proposals contained in the notices dated 11.01.2013, in accordance with law within a period of eight (8) weeks from date of personal hearing.

4. Writ petitions stand dismissed with liberty in terms of this order. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
21.10.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

- 1.The Secretary,
CT & RE Department,
Fort St. George, Chennai.
- 2.The Assistant Commissioner (CT)(FAC)
Gandhipuram Circle, Coimbatore.



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DR. ANITA SUMANTH.,J.
and
G. ARUL MURUGAN.,J.

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and
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