IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **05.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.15868, 15872, 15876 & 15882 of 2022
&
WMP Nos.15165, 15167, 15172, 15173, 15180, 15185, 15188 & 15190 of 2022

Tvl. Sri Vigneswara Granites,
Represented by its Partner,
Smt. Shanthi Selvaraj,
No.8/372, Mumoorthi Nagar South,
Pooluvapati Post,
Tiruppur-641 602. ... Petitioner in all WPs

vs

The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income Tax Officer,
national Faceless Assessment Centre,
Delhi. ... Respondent in in WPs

PRAYER in W.P.No.15868 of 2022: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for the records on the files of the Respondent in in PAN:AASFS6728F/Asst.Year:2013-14/DIN: ITBA/AST/S/147/2021-22/1042189470(1) dated 30.03.2022, and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

PRAYER in W.P.No.15872 of 2022: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for the records on the files of the Respondent in PAN:AASFS6728F/Asst.Year:2014-15/DIN: ITBA/AST/S/147/2021-22/1042194812(1) dated 30.03.2022, and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

PRAYER in W.P.No.15876 of 2022: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for the records on the files of the Respondent in PAN:AASFS6728F/Asst.Year:2015-16/DIN: ITBA/AST/S/147/2021-22/1042191369(1) dated 30.03.2022, and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

PRAYER in W.P.No.15882 of 2022: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari calling for the records on the files of the Respondent in PAN:AASFS6728F/Asst.Year:2014-15/DIN: ITBA/AST/S/147/2021-22/1042191503(1) dated 30.03.2022, and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

In all WPs

For Petitioner : Mr.T.Ramesh & P.Rajavelu

For Respondent : Mr.R.S.Balaji
Senior Standing Counsel

COMMON ORDER

In these writ petitions, the income-tax assessments are entirely based on the assessment orders issued under the Tamil Nadu Value Added Tax Act, 2006 (the TNVAT Act). Since such assessment orders were quashed in orders passed today in the connected matters in W.P.Nos.11916 of 2020 batch, these assessment orders also suffer the same consequence. It is made clear, however, that it is open to the income-tax authorities to initiate fresh proceedings subject to the outcome of remanded proceedings in the connected sales tax matters. It is also made clear that the respondent is not entitled to take any further action based on notices issued to garnishees on the basis of the orders impugned. Consequently, connected miscellaneous petitions are closed. No costs.

05.03.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

To

The Additional/Joint/Deputy/
Assistant Commissioner of Income Tax/
Income Tax Officer,
national Faceless Assessment Centre,
Delhi.

SENTHILKUMAR RAMAMOORTHY J.

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W.P.Nos.15868, 15872, 15876 & 15882 of 2022
&
WMP Nos.15165, 15167, 15172, 15173, 15180, 15185, 15188 & 15190 of 2022

05.03.2024