



WEB COPY



W.P.Nos.23551 of 2021 etc. batch.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.11.2024

CORAM:

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.23551, 23554 and 23553 of 2021

and

WMP.Nos.24766, 24770, 24772 and 26358 of 2021

W.P.No.23551 of 2021

Naidu Hall Family Store

Represented by its Managing Partner

B.Nanditha

No.6, Rajabather Street

T.Nagar, Chennai – 600 017

...Petitioner

Vs.

The Assistant Commissioner (ST)

Pondy Bazar Assessment Circle,

No.46, Pasumpon Muthuramalingam Salai

R.A Puram, Chennai – 600 028.

...Respondent

Prayer in W.P.No.23551 of 2021: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the impugned proceedings of the Respondent passed in TIN/33391520255/2009-10 dated 23.09.2021 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Ms.Amirtha

Poonkodi Dinakaran

Government Advocate



W.P.Nos.23551 of 2021 etc. batch.

W.P.No.23554 of 2021

Naidu Hall Family Store

Represented by its Managing Partner

B.Nanditha

No.6, Rajabather Street

T.Nagar, Chennai – 600 017

...Petitioner

Vs.

The Assistant Commissioner (ST)

Pondy Bazar Assessment Circle,

No.46, Pasumpon Muthuramalingam Salai

R.A Puram, Chennai – 600 028.

...Respondent

Prayer in W.P.No.23554 of 2021: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the impugned proceedings of the Respondent passed in TIN/33391520255/2010-11 dated 23.09.2021 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Ms.Amirtha

Poonkodi Dinakaran

Government Advocate

W.P.No.23553 of 2021

Naidu Hall Family Store

Represented by its Managing Partner

B.Nanditha

No.6, Rajabather Street

T.Nagar, Chennai – 600 017

...Petitioner

Vs.

The Assistant Commissioner (ST)

Pondy Bazar Assessment Circle,

No.46, Pasumpon Muthuramalingam Salai

R.A Puram, Chennai – 600 028.

...Respondent



W.P.Nos.23551 of 2021 etc. batch.

Prayer in W.P.No.23553 of 2021: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the impugned proceedings of the Respondent passed in TIN/33391520255/2011-12 dated 23.09.2021 and quash the same.

For Petitioner : Mr.N.Murali
For Respondent : Ms.Amirtha
Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Heard Mr.N.Murali, learned counsel for the petitioner and Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate for the respondent.

2. By this common order all the three writ petitions are being disposed of.

3. In these writ petitions, the petitioner has challenged the revised notice issued on **02.09.2021** seeking to revise the assessment that was completed on **30.06.2011** and **29.03.2012** for the Assessment Year 2009-10 and the Assessment Year 2010-11 respectively.

4. In W.P.No.23554 of 2021, the petitioner has challenged the impugned notice dated **02.09.2021** issued for the Assessment Year 2011-12, after the assessment is deemed to have been completed on **30.06.2012** under **Section 22 (2) of the Tamil Nadu Value Added Tax Act, 2006.**



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5. Learned Counsel for the respondents confirms that the earlier notices were issued on **02.09.2021** for the first time after the original assessments were completed on the respective dates for the Assessment Years 2009-10 and 2010-11, as mentioned above and after the assessment deemed to have completed on **30.06.2012** for the Assessment Year 2011-12.

6. Thus, it has to be construed that the invocation of machinery prescribed under **Section 27** of the **Tamil Nadu Value Added Tax Act, 2006** was without jurisdiction. Consequently, these writ petitions deserves to be allowed. Accordingly, these writ petitions stand allowed. No costs. Connected writ miscellaneous petitions are closed.

26.11.2024

Index : Yes/No

Speaking/Non-Speaking Order

Neutral Citation Case : Yes/No

nst

To:

The Assistant Commissioner (ST)

Pondy Bazar Assessment Circle,

No.46, Pasumpon Muthuramalingam Salai

R.A Puram, Chennai – 600 028.



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C. SARAVANAN, J.
nst

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and WMP.Nos.24766, 24770, 24772 and 26358 of 2021

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