



W.P.(MD) No.21649 and 21650 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.21649 and 21650 of 2016

&

W.M.P.(Md).Nos.15467 and 15468 of 2016
and 4286 and 3524 of 2024

Tvl.Sri Rama Vilas Agro Foods
represented by its
Proprietor
R.S.Vinodh Kumar
No.3A, Tamilar Mettu Street
Thiruvaiyaru-613 304 ... Petitioner in W.P.No.21649 of 2016

Tvl.R.Swaminathan
No.5, South Main Street
Thiruvaiyaru-613 304 ... Petitioner in W.P.No.21650 of 2016

Vs.

The Commercial Tax Officer
Thanjavur I Assessment Circle
Commercial Taxes Buildings
Sachindhanandha Moopnar Street
Thanjavur I ... Respondent in both the cases

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari to call for the records of the order dated 14.10.2016 in TIN/33093803897/2015-16 and



W.P.(MD) No.21649 and 21650 of 2016

TIN/33943800277/2015-16 on the file of the respondent and quash the same as illegal, arbitrary and against the law and pass such further or other orders as this Hon'ble Court may deem fit and proper in the above facts and circumstances of the case.

For Petitioners : Dr.A.Thiyagarajan, Senior Counsel
for
Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar, AGP

COMMON ORDER

By this common order, both these Writ Petitions are being disposed of. The Writ Petitioners have challenged the respective assessment orders on the strength of orders passed in the collateral proceedings for the assessment years 2011-2012,2012-2013,2013-2014 and 2014-2015. It is informed that Commercial Tax Department is in appeal against the order passed by the Appellate Tribunal in T.C.No.139,140,141 and 142 before the Principal Bench. The facts on record indicate that for the current assessment year i.e., 15-16 an inspection was conducted at the premises of the petitioners on 18.06.2015. No records were found. Available records for the previous assessment years were taken by the officers and Form



W.P.(MD) No.21649 and 21650 of 2016

VSI-01 was also issued to the respective petitioners on the same date.

WEB COPY

2. The proceedings culminated in issuance of notices to the respective petitioners which are sister concerns. The petitioners have partly replied to the notices by placing reliance on the orders passed in their favour for the assessment years 2011-12, 2012-2013, 2013-2014 and 2014-2015. However, the petitioners have not specifically replied to the allegations that petitioner had made sales to the third party purchasers whose names were identified in the notices issued to the petitioners. It is in this background, the respective impugned orders dated 14.10.2016 have been passed. Assailing the orders, the petitioners have filed the present Writ Petitions. Although the petitioners have alternate remedy, the fact remains that the petitioners have not properly replied to the allegations in the show cause notice.

3. Considering the same, one opportunity is granted to the petitioners to give a proper and pointed reply to the allegations in the notices issued to the respective petitioners regarding the alleged sale to the buyers without invoices from whom statements were recorded by the Commercial Tax Department. Considering the fact that the respective



W.P.(MD) No.21649 and 21650 of 2016

petitioners have delayed the proceedings for last 8 years, the respective petitioners shall deposit 25% of the disputed tax before the Commercial Tax Department within a period of 60 days from the date of receipt of a copy of this order. In case, the respective petitioners fail to deposit the amount as mentioned above, it will be deemed that these Writ Petitions were dismissed with liberty to the respondent to initiate appropriate proceeding to recover the amounts due from the respective petitioners.

With the above directions, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

08.04.2024

Index: Yes/ No
Neutral Citation: Yes / No
kpr

Copy To

The Commercial Tax Officer
Thanjavur I Assessment Circle
Commercial Taxes Buildings
Sachindhanandha Moopanar Street
Thanjavur I



WEB COPY



W.P.(MD) No.21649 and 21650 of 2016

C.SARAVANAN, J.

kpr

W.P.(MD)Nos.21649 and 21650 of 2016
&
W.M.P.(Md).Nos.15467 and 15468 of 2016
and 4286 and 3524 of 2024

08.04.2024