

W.P.Nos.35246 & 35247 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.03.2025

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CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN**

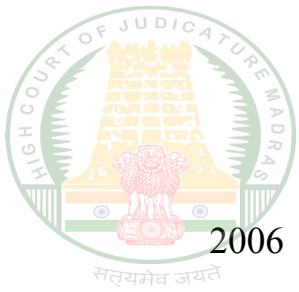
**W.P.Nos.35246 & 35247 of 2013
and
MP.Nos.2 & 2 of 2013**

M/s.Sharp Business Systems (India) Limited,
Rep by its Senior Accounts Executive M.J.Ramanath,
No.2, Lady Madhavan Road,
Mahalingapuram, Chennai-600 034. .. Petitioner in both WPs

VS

- 1.The Assistant Commissioner (CT) (FAC)
Valluvarkottam Assessment Circle,
No.621, II Floor, Annasalai, Chennai-600 006.
- 2.The State of Tamilnadu,
rep. by its Secretary,
Commercial Taxes and Registration Department,
Fort St George, Chennai-600 009. .. Respondents in both WPs

Common Prayer: PETITIONS filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the first respondent in TIN.33261502624/2011-12 quash the impugned proceedings dt 02/12/2013 (January 2012) and (February & March 2012) respectively being contrary to the statutory provisions adumbrated under section 70(3) of the Tamilnadu Value Added Tax Act,



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2006 and the decision of the Tamilnadu Taxation Special Tribunal reported in 114 STC 570.

(In both WPs)

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mrs.Amrita Dinakaran
Government Advocate (Taxes)

ORDER

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

A common order is passed disposing these two writ petitions as the impugned orders of assessment relate to the same assessee for various months of 2012 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2.WP.No.35246 of 2013 challenges a provisional assessment order dated 02.12.2013 passed for the month of January 2012 and WP.No.35247 of 2013 challenges proceeding for the months of February and March 2012.

3.The impugned assessment orders have been passed ex parte relying on a notice dated 12.11.2012, which the petitioner maintains, has not been received by it. We had hence called for the records to establish service of that notice on the petitioner as the entirety of the order hinges on that notice and the proposals contained therein.



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4.Today, Mrs.Amrita Dinakaran, learned Government Advocate

(Taxes), appearing for the Commercial Taxes Department, confirms that there are no records to substantiate service of notice dated 12.11.2012 on 16.11.2012 by the assessing officer. Hence, it is apparent from the records that the impugned assessments have been passed in violation of the principles of natural justice and the same are quashed.

5.Both the writ petitions are allowed. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [C.K., J]
24.03.2025

Index:Yes
Speaking order
Neutral Citation:Yes
vs

To

- 1.The Assistant Commissioner (CT) (FAC)
Valluvarkottam Assessment Circle,
No.621, II Floor, Annasalai, Chennai-600 006.
- 2.The Secretary,
Commercial Taxes and Registration Department,
Fort St George, Chennai-600 009.



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and
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