IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.21030, 21033 & 21037 of 2022
and
W.M.P.Nos.20044, 20046, 20047, 20048, 20053 & 20054 of 2022

J.K.Fashions Pvt. Ltd,
Represented by its Managing Director,
Mr.Ranjith Jacob,
No.A4-Sidco Industrial Estate,
Villivakkam,
Chennai – 49. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (ST),
Harbour Assessment Circle,
No.32, Integrated Commercial Taxes Building,
Room No.325, 3rd Floor,
Elephant Gate Bridge Road,
Chennai – 3. ... Respondent in all W.Ps

Prayer in W.P.No.21030 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records of the respondent order dated 07.03.2022 in TIN/33980000765/2007-2008 quash the same.

Prayer in W.P.No.21033 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records of the respondent order dated 07.03.2022 in TIN/33980000765/2008-2009 quash the same.

Prayer in W.P.No.21037 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records of the respondent order dated 07.03.2022 in TIN/33980000765/2009-2010 quash the same.

For Petitioner (in all W.Ps)	:	Mr.Adithya Reddy
For Respondent (in all W.Ps)	:	Mr.G.Nanmaran Special Government Pleader

COMMON ORDER

By this common order, all these writ petitions are being disposed of.

2. In these writ petitions, the petitioner has challenged the impugned Assessment Orders all dated 07.03.2022 passed for the Assessment years 2007-2008, 2008-2009 and 2009-2010.

3. The specific case of the petitioner is that even before the petitioner could respond to the notices that preceded the impugned orders, the impugned orders has been passed although the petitioner had requested two weeks time. The supplementary ground on that the petitioner is that the impugned orders referred to a Notice dated 27.01.2014 was never received by the petitioner and therefore the impugned orders passed on 07.03.2022 was clearly barred by limitation under Section 27 of the TNVAT Act, 2017.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.

5. A reading of the impugned orders indicates that the petitioner has not replied to the notices and has thus suffered the impugned orders and has thus rushed to this Court by way of these Writ Petitions. There is a violation of principles of natural justice. Therefore, the impugned order is liable to be set aside. Further, the petitioner deserves a chance to redress the grievance properly.

6. Under these circumstances, Court is inclined to give liberty to the petitioner to participate in the denovo proceedings before the respondent by filing a suitable reply on merits within a period of 30 days from the date of receipt of a copy of this order. It is open for the petitioner to inspect the records and take such other defence that may be available or on the issue relating to limitation under Section 27 of the TNVAT Act, 2017.

7. These Writ Petitions stand disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

08.01.2025

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To:

The Assistant Commissioner (ST),
Harbour Assessment Circle,
No.32, Integrated Commercial Taxes Building,

Room No.325, 3rd Floor,
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Chennai – 3.

C.SARAVANAN, J.

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