BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) Nos.18246 and 18247 of 2025 and
W.M.P(MD) Nos.14011 and 14012 of 2025

M/s.V.R.Anbu and Brothers,
represented by its Partner,
No.443 Bazaar,
Virudhunagar 626 001. ... Petitioner

Vs.

The State Tax Officer-I,
Virudhunagar Assessment Circle,
Virudhunagar – 626001. ...Respondents

Prayer in W.P(MD) No.18246 of 2025 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to furnish copies of the Delivery Challans bearing Sl. Nos.3201 to 3300 raised during the period 20.04.2013 to 07.08.2013 relating to the assessment year 2013-14 at the cost of the petitioner.

Prayer in W.P(MD) No.18247 of 2025 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent to furnish copies of the Delivery Challans bearing Sl. Nos. 601 to 661 raised during the period 11.08.2014 to 16.10.2014 relating to the assessment year 2014-15 at the cost of the petitioner.

For Petitioner in both cases : Mr.R.C.Ramani, Senior Counsel

For Respondent in both cases : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

These Writ Petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. These Writ Petitions have been filed seeking for mandamus, directing the respondent to furnish the copies of delivery challans bearing Sl. Nos.3201 to 3300 raised during the period 20.04.2013 to 07.08.2013 and Sl. Nos. 601 to 661 raised during the period 11.08.2014 to 16.10.2014. The petitioner had earlier suffered an adverse assessment order, dated 16.09.2019 for the assessment years 2023-14 and 2014-15, which was successfully challenged by the petitioner before this Court. The said assessment order, dated 16.09.2019 was quashed by this Court, vide order, dated 14.06.2022. There, the Court observed as under:

> *19. The provision of TNVAT Act, 2016 does not contemplate the appointment of an Arbitrator to look into correctness or otherwise of the revision notices*

issued for reversing the deemed assessment order. Therefore, I do not find any merits in the present writ petition. The petitioner should have filed a reply to the revision notices on merits and awaited for final orders. Instead, the petitioner resorted to dilatory tactics with request to appoint a Joint Commissioner. It is noticed that the impugned order came to be passed without a reply to the respective Revision Notices dated 02.08.2018, I am inclined to quash the respective Assessment Orders. Before passing the impugned Assessment Orders, the second respondent should have informed the petitioner that the case was being taken up for hearing and there is no question of any order being passed by the first respondent for appointing an Arbitrator to decide the legality or correctness of the revision notice.

20. Considering the same, I am inclined to quash the impugned assessment orders dated 16.09.2019 for the Assessment Years 2013-14 and 2014-15 and remit the case back to the second respondent. The petitioner shall *file reply if any to the revision notices dated 02.08.2018, within a period of 30 days from the date of receipt of a copy of this order. On such receipt of the same, the second respondent shall pass a speaking order on merits within a period of 60 days from the date of receipt of a copy of this order. The impugned Assessment Order dated 16.09.2019 shall be treated as corrigendum to the revision notices dated 02.08.2018.*

3. When pre-revision notices, dated 02.08.2018 for the respective assessment years were received, the petitioner had merely requested for appointment of a Joint Commissioner to arbitrate the correctness and legality of the respective notices, dated 02.08.2018 for the respective assessment years.

4. The petitioner had not stated that the subject delivery challans were with the department. There are also no records to substantiate that the delivery challans were indeed seized by the respondent, or that a mahazar was drawn for such seizure. It is evident that the petitioner has been changing the goal post from time to time and is thus seen re-sorting to dilatory tactics.

5. There is no justification in the prayer in this Writ Petition. An ingenious attempt is being made to derail the adjudication mechanism by blaming the department, by making it seen as if the delivery challans were seized by the department.

6. Considering the above observations, I find no meris in these petitions. They are liable to be dismissed and are accordingly dismissed with liberty to challenge any adverse orders if any that may be passed before the Appellate Authority on merits. The petitioner is therefore directed to participate in the adjudication mechanism by filing reply, if any, within a period of 30 days from the date of receipt of copy of this order, instead of blaiming or finding fault on the department.

7. With the above said direction and liberty, these Writ Petitions stand dismissed. Consequently, connected Miscellaneous Petitions are closed. No costs.

04.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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C.SARAVANAN, J.

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To

The State Tax Officer-I,
Virudhunagar Assessment Circle,
Virudhunagar – 626001.

W.P(MD).Nos.18246 and 18247 of 2025

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