(2011) 01 MAD CK 0205

In the Madras High Court

Case No : Writ Petition No''s. 533, 534, 535 and 536 of 2011

Chandrika Digiclick Zone — APPELLANT

Vs

The Assistant Commissioner (CT) and The Joint Commissioner (CT), Chennai (Central) Division — RESPONDENT

Date of Decision : 12-01-2011

Acts Referred:
Tamil Nadu Value Added Tax Act, 2006 — Section 54

Citation : (2011) 44 VST 93

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Prasad, for the Appellant; R. Mahadevan, Additional Government Pleader (T), for the Respondent

Judgement

M. Jaichandren, J.—The writ petitions in W.P. No. 533 of 2011 and W.P. No. 534 of 2011 have been filed challenging the orders passed

by the second Respondent rejecting the revision petitions filed by the petitioner, u/s 54 of the Tamil Nadu Value Added Tax Act, 2006.

2. At this stage of the hearing of the writ petitions, the learned Additional Government Pleader (Taxes), appearing for the Respondents, had

submitted that the notice, dated 28.6.2010, in respect of W.P. No. 533 of 2011 and the notice dated 19.7.2010, in respect of W.P. No. 534 of

2011, issued by the Assistant Commissioner (CT), the first Respondent herein, are only show cause notices and that the petitioner would be

entitled to file its objections to the claims made in the said notices. He had also submitted that it would be open to the petitioner to file its

objections, including the grounds raised in the revision petitions. On such objections being filed by the petitioner before the first Respondent, the first Respondent would consider the same and pass appropriate orders thereon, on merits and in accordance with law.

3. The learned Additional Government Pleader (Taxes), appearing for the Respondents, had also submitted that no recovery proceedings would

be initiated against the petitioner, with regard to the input tax credit assessments, as stated in the notices, dated 28.6.2010 and dated 19.7.2010,

till final orders of assessments are passed by the first Respondent. He had also submitted that the Joint Commissioner (CT), Chennai (Central)

Division, the second Respondent herein, had also stated that the notices issued by the first Respondent, dated 28.6.2010 and dated 19.7.2010,

are neither orders, nor proceedings, as stipulated under the Tamil Nadu Value Added Tax Act, 2006.

4. In view of the said submissions made by the learned Additional Government Pleader (Taxes), appearing for the Respondents, the petitioner is

directed to submit its objections to the notices, dated 28.6.2010 and 19.7.2010, before the first Respondent, within a period of fifteen days from

today. On submission of such objections by the petitioner, the first Respondent shall consider the same and pass appropriate orders thereon, on

merits and in accordance with law, within a period of four weeks thereafter. It is made clear that no recovery proceedings should be initiated

against the petitioner based on the notices, dated 28.6.2010, and 19.7.2010, till the first Respondent passes appropriate orders, as directed

above.

The writ petitions are disposed of accordingly. No costs. Connected M.P. No. 1 of 2011 is closed.

W.P. No. 535 and 536 of 2011:

In view of the orders passed in the writ petitions, in W.P. No. 533 of 2011 and W.P. No. 534 of 2011, no further orders are required to be

passed in W.P. Nos. 535 and 536 of 2011. Hence, the writ petitions, in W.P. Nos. 535 and 5376 of 2011 are closed. No costs. Connected

M.P. Nos. 1 and 1 of 2011 are closed.