IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2015

CORAM:

THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN

W.P.No.10318 of 2015
and
M.P.No.1 of 2015

M/s. Concept Channel Suppliers Private Limited,
Door No.11/6, Thiruvengadam Street,
Raja Annamalaipuram, Chennai - 600 028
Rep. by its Manager Mr.N.Venkataraman. ... Petitioner

- Vs -

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
46, Greenways Road,
Chennai - 600 028. ... Respondent

Prayer:- Writ Petition has been filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records in respect of the order /Tin33480762781/2013-2014, dated 10.03.2015, issued by the respondent, quash the same and direct the respondent to entertain the objections be raised by the petitioner company by granting reasonable time to the petitioner company to the revision of assessment notice dated 06.02.2015 already issued by the respondent before passing revision order afresh.

For Petitioner : Mr.R.Ramachandran

For Respondent : Mr.V.Haribabu
Additional Government Pleader (Taxes)

O R D E R

By consent the writ petition is take up for final disposal.

2. The petitioner would state that its company is registered under the Indian Companies Act and dealing in computer peripherals, computer hardware and mobile phones. Inspection was done by the

Enforcement Officers (CT) Group I, Chennai (East), Chennai - 6 on 24.06.2014 and Revision Assessment notice dated 06.02.2015 was received by the petitioner on 19.02.2015 stating that the assessment of the company needed to be finalised under Section 22(2) of the Tamil Nadu Value Added Tax Act (TNVAT Act) and Amended Act 23 of 2012 for the year 2013-14 on 31.10.2014.

3. The petitioner submitted a representation on 27.02.2015, explaining their position that they are in need of further period of 15 days in addition to the time already given in the notice dated 06.02.2015 and that the said letter was acknowledged by the Assistant Commissionier(CT), Alwarpet with an endorsement that "time granted up to 11.03.2015". According to the petitioner, even one day prior to the said date, the impugned order came to be passed wherein it has been recorded that in spite of receipt of notice the dealers have not filed their objections.

4. The learned counsel for the petitioner would submit that without giving opportunity to the petitioner company to file its objections, the respondent has passed the impugned order on 10.03.2015, i.e. one day prior to the time granted for the petitioner company to file its objections. Therefore, according to the learned counsel for the petitioner the impugned order needs to be interfered with.

5. Per contra, Mr.V.Haribabu, learned Additional Government Pleader (Taxes) would submit that in spite of opportunity given, the petitioner company did not choose to respond, therefore the respondent is right in passing the impugned order and prayed for dismissal of the writ petition.

6. This Court considered the rival submissions and perused the records carefully.

7. A perusal of the letter delivery book at page No.8 of the typed set of papers would clearly go to show that the petitioner has addressed a letter dated 27.02.2015 in response to the notice and in column 4 the following endorsement is made viz., "Time granted upto 11/03/2015 - AC/Alwarpet". Therefore, the fact remains that time was granted to the petitioner to submit its response till 11.03.2015, but one day prior to the said date, the impugned order came to be passed on 10.03.2015 and hence on this sole ground, the impugned order warrants interference and the matter has to be remanded back to the respondent for fresh adjudication after affording opportunity to the petitioner to submit its response.

8. In the result, the writ petition is allowed and the impugned order dated 10.03.2015, is set aside and the matter is once again remanded to the respondent for fresh adjudication. The petitioner is granted one week time from the date of receipt of a copy of this order to submit its response to the respondent and the respondent is directed to take into consideration the response of the petitioner as well as afford a personal hearing to the petitioner and pass orders in accordance with law within a period of two week thereafter. Consequently, the connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

kk

To

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
46, Greenways Road,
Chennai - 600 028.

+1cc to Mr.R.RamaChandran, Advocate, S.R.No.19501
+1cc to the Special Government Pleader(T), S.R.No.19735

W.P.No.10318 of 2015
and
M.P.No.1 of 2015

BR(CO)
CA(21/04/2015)