

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 17.4.2015.

CORAM

THE HON'BLE MR.JUSTICE T.RAJA

W.P.No.11138 of 2015

and

M.P.No.1 of 2015

R.Balakrishnan

...Petitioner

vs.

The Deputy Commercial Tax
Officer (FAC)
Chidambaram-I Assessment Circle
No.65/1 West Car Street
Chidambaram 608 001

...Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records in respect of the impugned Assessment Order TIN No.33384441464/2013-2014 dated 5.3.2015 of the respondent under the Tamilnadu Value Added Tax Act, 2006 and quash the same.

For Petitioner : Mr.S.P.Asokan

For Respondents : Mr.S.Kanmani Annamalai, AGP (T)

ORDER

This writ petition is directed against the impugned order of assessment confirming the proposals made in the show cause notice wherein the petitioner was asked to file his objections, if any, in writing within 15 days.

2. Learned counsel for the petitioner would submit that before giving a detailed explanation, the petitioner has given a letter dated 28.2.2015 requesting to furnish xerox copy of the purchase

bills in order to satisfy the time limit which he was eligible as per the Tamilnadu Value Added Tax Act. Without even considering the said letter dated 28.2.2015, the impugned order has been passed while the petitioner was unable to give a detailed explanation, hence, he sought for interference.

3. Learned Additional Government Pleader appearing for the respondent submitted that as the petitioner was not furnished with the documents requested in his letter dated 28.2.2015, he has requested this court to direct the petitioner to submit his reply within fifteen days after receipt of the documents asked for in his application and the same would be furnished within one week from the date of receipt of copy of this order.

4. Recording the statement of the learned Additional Government Pleader, the respondent is directed to furnish purchase bills relied on by the Department and on receipt of the same within fifteen days from then, the petitioner is directed to file reply and thereby, it is open to the the respondent to consider the same and pass orders on merits and in accordance with law.

5. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

ssk.

To

The Deputy Commercial Tax
Officer (FAC), Chidambaram-I Assessment Circle
No.65/1 West Car Street
Chidambaram 608 001

1CC to M/s. S.P. Asokan, Advocate SR 21173
1CC to Spl. Government Pleader, SR 21186

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MP [CO]PSI 22.05.2015