

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.04.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P. NO. 13462 of 2015

and

M.P.No.1 of 2015

M/s.Grand Sweets and Snacks,
Represented by its Proprietrix
Smt. P. Rajeswari ... Petitioner

-vs-

The Assistant Commissioner (CT)
Kotturpuram Assessment Circle,
Greenways Road Building
46, Pasumpon Muthuramalingam Salai,
Taluk Office Building
R.A. Puram, Chennai ... Respondent

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records relating to the Assessment order of the respondent in TIN 33890864066/2013-14 dated 24.02.2015, quash the same as arbitrary and illegal and pass further orders.

For petitioner : Mr. M. Selvakumar
For respondent : Mr. V.Haribabu. AGP (T)

ORDER

This Writ Petition has been filed challenging the impugned order on the limited ground that the Assessing Officer, the respondent herein, without giving a reasonable opportunity to the petitioner, had wrongly passed the impugned order holding that the petitioner is selling branded foods in their restaurant.

2. Learned counsel appearing for the petitioner would submit that although the petitioner has applied for trade mark for specific purpose of marketing "Rice mix" and "Podi items" under their brand name, the approach adopted by the respondent in issuing the impugned order of turnover of Rs.10,00,70,264/- at 14.5% treating the same as sale of branded food and drinks under Entry 19 of Part-C of the First Schedule to the TN VAT Act, 2006 is ex-facie, illegal and arbitrary. Therefore, the order of provisional assessment under

Section 25 of the TN VAT Act, 2006, made after completion of the financial year is against the principles settled by this Court.

3. Mr. V. Haribabu, learned Additional Government Pleader (Taxes) taking notice for the respondent, submitted that notice dated 05.12.2014 had already been sent to the petitioner, for which no objection has been filed. With the consent of both parties, the writ petition is taken up for disposal at the stage of admission itself.

4. This Court is unable to accept the arguments place by learned counsel for the petitioner. When the petitioner was issued with a notice by the respondent on 05.12.2014, calling upon the petitioner to submit his objection if any, he has neither filed the details nor the objections till the date of passing the impugned order. In the absence of any reply from the petitioner, this Court finds no infirmity in the impugned order.

5. In view of the above, the writ petition is dismissed. Consequently, the connected M.P is closed. No order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

avr
To

The Assistant Commissioner (CT)
Kotturpuram Assessment Circle,
Greenways Road Building
46, Pasumpon Muthuramalingam Salai,
Taluk Office Building
R.A. Puram, Chennai.

+ 1 cc to Mr. Joseph Prabakar, Advocate SR.24103

RSY(CO)
EU 19.05.2015

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