IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2015

CORAM :

THE HONOURABLE MR. JUSTICE T. RAJA

W.P.NOs.14341 & 14342 OF 2015
and
M.P. Nos. 1 & 1 of 2015

M/s. Fathima Traders
rep.by its Proprietor
Mr. E. Kajamaideen ... Petitioner in both WPs

Vs

The Commercial Tax Officer,
Alandur Assessment Circle,
12 Vedagiri Street,
Alandur, Chennai 600 016 ... Respondent in both WPs

PRAYER: These Writ Petitions have been filed under section 226 of the Constitution of India, to issue an order of Writ of Certiorari, calling for the records of the respondent herein in TIN No.33200843930/ 2012-13 and 2013-14 dated 24.02.2015 and quash the same as illegal and contrary to provisions of TNVAT Act 2006 and discriminatory and pass further orders.

For petitioner : Mr. M. Mahalingam

O R D E R

There are two Writ Petitions filed by M/s. Fathima Traders, challenging the impugned orders passed by the respondent dated 24.02.2015 on the ground that the respondent had wrongly passed the same, without granting the opportunity of personal hearing, to file objection to the Pre-Assessment notices, which is in violation to the principles of natural justice.

2. A reading of the impugned orders dated 24.02.2015 would clearly show that notices have been issued to the petitioner granting 15 days time, which expired on 06.02.2015, calling upon him to submit his objections, if any. Admittedly, the petitioner stated that a letter dated 09.02.2015 has been submitted, seeking extension of time, as the time granted to the petitioner stood expired on 06.02.2015. However, copy of the said letter has not been placed on record, before this Court.

3. Therefore, this Court finds no justification to entertain the contention of the petitioner that the impugned orders have been passed without giving any reasonable opportunity to him. That apart, the impugned orders are appeal-able, therefore, the petitioner has got more effective remedy before the Appellate Authority.

4. In view thereof, the writ petitions are dismissed. However, the petitioner is given liberty to appeal against the impugned orders, if so advised, within a period of 15 days from the date of receipt of a copy of this order. Registry is directed to return the original papers to the petitioner. Consequently, the connected miscellaneous petitions are closed. No order as to costs.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

avr

To

The Commercial Tax Officer,
Alandur Assessment Circle,
12 Vedagiri Street,
Alandur, Chennai 600 016

1 cc to Spl.Government Pleader (taxes), Sr. 25840

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