

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:21.05.2015

CORAM

The Honourable MR. JUSTICE M.DURAI SWAMY

W.P.No.14929 of 2015

and

M.P.No.1 of 2015

Tvl.PESCO BEAM Environmental
Solutions Pvt. Ltd
Rep. by its M.D. A.Subramaniam
No.46 (Old No.12) East Club Road
Shenoy Nagar Chennai-30.

... Petitioner

Vs

The Assistant Commissioner (CT)
Kilpauk Assessment Circle Taylors Road
Kilpauk Chennai-10.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records on the files of the respondent proceedings in TIN 33281121888/ 2014-2015 dated 30.3.2015 and quash the same being illegal invalid without authority of law and violated the principles of natural justice and also law laid down by this Court.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.Kanmani Annamalai,
Additional Government Pleader(T)

ORDER

Heard the learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader(T), who takes notice for the respondent.

2. By consent of both the counsels, the writ petition is taken up for final hearing at the admission stage.

3. The above writ petition has been filed to issue a writ of certiorari to call for the records on the file of the respondent in proceedings dated 30.3.2015 and to quash the same.

4. It is the case of the petitioner that the respondent passed the impugned order under Section 25 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as "the Act") and had levied penalty under Section 27 of the Act, whereas, Section 25 of the Act only speaks about provisional assessment and no provision is available to impose penalty.

5. Mr.Kanmani Annamalai, learned Additional Government Pleader (Taxes) appearing for the respondent submitted that since the respondent has passed the provisional order, the respondent may be directed to pass final order, after taking into consideration the case of the petitioner.

6. Since the respondent has not passed any final order, I set aside the impugned order dated 30.03.2015 and remit the matter back to the respondent with a direction to pass final order for the entire assessment year, on merits and in accordance with law, after taking into consideration the case of the petitioner.

With the above observation, the writ petition is allowed. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(ADM II)/
Vacation Officer

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner(CT)
Kilpauk Assessment Circle, Taylors Road
Kilpauk, Chennai-10.

+1cc to Mr.D.VijayaKumar, Advocate, S.R.No.25336
+1cc to the Special Government Pleader(Taxes), S.R.No.25399

W.P.No.14929 of 2015

RSY(CO)
CA(27/05/2015)