IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.15573 of 2015

Senthil Aggregates Cement Products
represented by its Partner
A.Senthilkumar
No.107-A, Senguptha Street
Ram Nagar, Coimbatore .. Petitioner

-vs-

The Assistant Commissioner (CT)
Ram Nagar Assessment Circle
Coimbatore .. Respondent

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorari, calling for the records on the files of the respondent herein in his TIN No.33341982148/2013-14 dated 27.4.2015 and quash the same.

For Petitioner :: Mr.N.Inbarajan

For Respondent :: Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

This writ petition has been directed against the impugned order dated 27.4.2015 passed by the Assistant Commissioner (CT), Ram Nagar Assessment Circle, Coimbatore on the ground that the mandatory requirement of reasonable opportunity to show cause was not provided, hence, the impugned order is vitiated and liable to be set aside. Contending further, he submitted that the impugned order has not even considered the objection and also not even referred to the explanation offered by the petitioner. Further more, this Court in umpteen number of reported cases has held that the assessing officer being a quasi judicial authority should give proper reasons while passing the final order. In the present case, a mere reading of the impugned order does not show whether the respondent has applied his mind with reference to the stand taken by the petitioner in the detailed reply dated 23.4.2015. Concluding his arguments, he submitted that when the petitioner has been a registered dealer on the file of the respondent herein under the Tamil Nadu Value Added Tax Act, he has filed the returns for the assessment year 2013-14 and also paid the taxes thereon as per the returns filed by them. When the deemed assessment has also been completed, the respondent, after issuing the notice, should have properly considered the detailed reply filed by the petitioner. But in the present case, nowhere it has been mentioned as to how the respondent is not satisfied with the reply offered by the petitioner.

2. Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent also is unable to support the impugned order. The reason is that, as rightly indicated by Mr.N.Inbarajan, learned counsel for the petitioner, there is no clarity shown by the assessing officer while passing the impugned order, on what count he has come to such conclusion also has not been properly explained, therefore, this Court is of the view that the impugned order has to go. Accordingly, the impugned order is set aside and the matter is remitted to the assessing officer for fresh consideration. Needless to mention that the respondent shall consider the case of the petitioner by keeping in mind the detailed reply filed by the petitioner and after hearing them. The writ petition stands allowed. Consequently, M.P.No.1 of 2015 is closed. No costs.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Ram Nagar Assessment Circle
Coimbatore.

1 cc to Mr. N.Inbarajan, Advocate Sr.No.26244
1 cc to Spl.Government Pleader(T).Sr.No.26472

W.P.No.15573 of 2015

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pmk.18.6.2015