

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.15716 of 2015
and M.P.Nos.1 & 2 of 2015

L.Srinivasan

[Petitioner]

Vs

- 1 The Deputy Commercial Tax Officer (FAC)
Tindivanam Assessment Circle
136 137 Nehru Street (State Bank up Stair)
Tindivanam
- 2 The Commercial Tax Officer
Tindivanam Assessment Circle
136 137 Nehru Street (State Bank up Stair)
Tindivanam

[Respondents]

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari calling for the records in respect of the impugned order Assessment Order TIN No.33874720409/2012-13 dated 28.1.2015 of the 1st respondent under the Tamilnadu Value Added Tax Act 2006 quash the same.

For petitioner : Mr.P.Asokan

For respondents: Mr.S.Manoharan Sundaram, AGP(T)

सत्यमेव जयते
O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) for the respondents.

2. This writ petition has been filed challenging the Assessment Order of the 1st respondent made in TIN No.33874720409/2012-13 dated 28.1.2015.

3. When the matter is taken up for hearing, learned Additional Government Pleader (Taxes) fairly submitted that the notice was issued by the Commercial Tax Officer and ultimately the order came to be passed by the Deputy Commercial Tax Officer, who is inferior and who has no jurisdiction to pass such an order. Hence, the impugned order may be set aside and remanded to the authority concerned.

4. In view of the submission made by the learned Additional Government Pleader (Taxes), on the limited ground of passing of orders by the inferior authority alone, the impugned order passed by the 1st respondent dated 28.01.2015 is set aside and the matter is remitted back for passing appropriate orders. The petitioner is directed to place all the materials including the returns if not filed earlier, within a period of two weeks from the date of receipt of a copy of this order. On such filing, the same shall be considered and necessary orders be passed on merits and in accordance with law, within a period of six weeks thereafter.

The writ petition is disposed of with the above directions. No costs. Connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar(CSV)

/true copy/

Sub Asst. Registrar

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To

- 1 The Deputy Commercial Tax Officer (FAC)
Tindivanam Assessment Circle
136 137 Nehru Street (State Bank up Stair)
Tindivanam
- 2 The Commercial Tax Officer
Tindivanam Assessment Circle
136 137 Nehru Street (State Bank up Stair)
Tindivanam

+1 cc to Mr.S.P.Asokan Advocate sr.44376
+1 cc to Special Government Pleader Taxes sr.44216

W.P.No.15716 of 2015

kgk(co)
aa01/09/2015