IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.21051 of 2015
and
M.P. No.1 of 2015

M/s.Saraswathi Agencies,
No.322, Gandhi Road,
Anupparpalayam,
Tirupur - 641 652.
Rep. By Proprietor ... Petitioner

Vs.

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33522385278/2008-09, quash the order dated 20.06.2014 and further direct the respondent to reconsider the issue in the light of the objections filed by the petitioner on 19.06.2014.

For Petitioner :Mr.B.Raveendran

For Respondent :Mr.S.Kanmani Annamalai, AGP (T)

ORDER

The only grievance of the petitioner is that after receiving the notice dated 14.05.2014 from the respondent department, though the petitioner Agencies have filed their objections on 19.06.2014, the respondent, without considering such objections, passed the present impugned proceedings dated 20.06.2014, that too by stating that the petitioner Agencies have not filed their objections. It is further stated that even after passing of the impugned proceedings, the petitioner filed one another representation dated 09.03.2015 requesting the respondent to revise the order incorporating the tax paid already by them and thereby deleting the penalty levied. But, such representation of the petitioner again was not considered by the respondent.

2. When the matter was taken up on 14.07.2015, this Court directed the learned Additional Government Pleader (Tax) to get instruction as to whether the petitioner Agencies has filed their objections to the notice on 19.06.2014. Accordingly, on instruction, it is submitted by the learned Additional Government Pleader (Tax) that the said objections dated 19.06.2014 was available in the petitioner's file, however, no reference has been made in the impugned proceedings. He further submitted that though the petitioner submitted his further representation dated 09.03.2015, the same was not considered by the respondent, therefore, a direction may be issued to the respondent to treat the said petition dated 09.03.2015 under Section 84 of the TNVAT Act and then to pass orders afresh.

3. Considering the narrow issue involved in the present writ petition that though the petitioner Agencies have filed their objections dated 19.06.2014, the same was not considered by the respondent while passing the impugned proceedings, this Court deems fit to direct the respondent to reconsider the issue afresh by treating the representation dated 09.03.2015 as a petition filed under Section 84 of the TNVAT Act on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. The respondent is further directed to provide an opportunity of personal hearing to the petitioner Agencies before deciding their claim.

4. In fine, for the reasons stated above, the writ petition stands allowed by setting aside the impugned order. No Costs. Consequently, M.P.No.1 of 2015 is closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

rkm

To

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur.

+1 cc to Mr.B.Raveendran, Advocate, sr.36913.
+1 cc to Special Govt.Pleader, sr.36947.

W.P.No.21051 of 2015

mg(co), kra(12/08)