

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 3.2.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2522 of 2015

and

M.P.No.1 of 2015

Tvl.Benz Supply & Solutions

(P) Ltd.,

No.51/53, Pillayar Koil Street,

Chennai 600 081.

rep. by its Director

Petitioner

vs.

Commercial Tax Officer,

Tondiarpet Assessment Circle,

No.19 & 20, Kummalamman Koil Street,

Chennai 600 081.

Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the respondent in the impugned order in TIN/33471203603/2014-15 dated 26.11.2014 quash the same as violative of Section 22 and Section 27 of the TNVAT Act 2006 and violative of the principles of natural justice.

For Petitioner : Mrs.Radhika Chandrasekhar

For Respondent : Mr.Manohar Sundaram, AGP (T)

सत्यमेव जयते
ORDER

Petitioner has come forward with the aforesaid prayer.

2. Admittedly, the impugned notice is relating to the assessment year 2014-2015. The learned Additional Government Pleader (Taxes) would fairly concede that the respondent has no authority levy penalty as contemplated under section 25 of the Tamil Nadu Value Added Act, 2006 as the impugned notice relates to the assessment for the current year.

3. In view of the above, the impugned order is set aside and it

is open to the respondent to proceed afresh, if required, after affording a personal hearing to the petitioner. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssk.

To

Commercial Tax Officer,
Tondiarpet Assessment Circle,
No.19 & 20, Kummalamman Koil Street,
Chennai 600 081.

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RV(CO)
EU 28.02.15



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