IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 04.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. No.2594 of 2015

and MP.No.1 of 2015

Tvl Radhakrishnan Maligai,
rep. by its Proprietor R.Senthamarai ... Petitioner

Vs.

The Assistant Commissioner (CT),
Cuddalore Town Assessment Circle,
1,Commercial Taxes Buildings,
Sub Jail Road, Manjakuppam,
Cuddalore-607 001. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari calling for the records in respect of the impugned order Assessment Order Tin No.33834381416/2013-14 dated 24.12.2014 of the respondent under the Tamil Nadu Value Added Tax Act, 2006 and to quash the same.

For Petitioner : Mr.S.P.Ashokan

For Respondent : Mr.Manokaran Sundaram,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the writ petition challenging the order passed by the respondent in Tin No.33834381416/2013-14 dated 24.12.2014 and to quash the same.

2.Learned counsel for the petitioner would submit that the petitioner was issued with a show cause notice dated 19.11.2014 wherein he was asked to file his objections and to appear before the authority within 15 days, failing which orders would be passed. The petitioner has filed his objections, as could be seen from the impugned order dated 24.12.2014 and it was confirmed by the acknowledgment issued by the respondent on 01.12.2014. Even though objections have been filed belatedly, the same was available well before the date of assessment order passed by the respondent and the authority is bound to consider the same, while making the assessment. In this case the authority has waited for another 23 days to pass orders. When objections were available, the authority ought to have considered the same, after affording an opportunity to the petitioner.

3.Heard both sides.

4.I find force in the submission made by the learned counsel for the petitioner. Accordingly, the impugned order is set aside on the ground of violation of principles of natural justice and objections filed by the petitioner, which was received by the authority on 01.12.2014, has not been considered by the authority, even though objections have been referred to in the impugned order.

5.The writ petition is allowed and the matter is remitted to the authority for fresh consideration. The petitioner is directed to appear before the authority on 11.03.2015. The authority shall consider the case of the petitioner afresh and pass appropriate orders, on merits, after giving due opportunity to the petitioner. No costs. Consequently, connected M.P. is closed.

Sd/
Asst. Registrar

/true copy/

Sub Asst. Registrar

vga

To

The Assistant Commissioner (CT),
Cuddalore Town Assessment Circle,
1,Commercial Taxes Buildings,
Sub Jail Road, Manjakuppam,
Cuddalore-607 001.

+ 1 cc to MR.S.P.ASOKAN, Advocate SR.No.5853

+ 1 cc to Special Government Pleader, SR.No.5817

W.P. No.2594 of 2015

RSY [CO]
RR 21/02/2015