IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.33201 of 2015
and
M.P.No.1 of 2015

M/s.Mild Leathers rep. by its
Partner P.Ashok Babu .. Petitioner

Vs

The Assistant Commissioner (CT),
Ambur Assessment Circle,
Ambur, Vellore District. .. Respondent

Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari to call for the records of the respondent in his proceedings in TIN No.33354260721/2013-2014 dated 30.09.2015 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan
For Respondent : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader (T)

O R D E R

By consent, the main writ petition is taken up for disposal.

2. Challenging the assessment order passed by the respondent dated 30.09.2015 for the assessment year 2013-2014, the petitioner has filed the present writ petition.

3.The petitioner is a registered dealer under the TNVAT and CST Acts and an assessee on the file of the respondent. The petitioner was filing annual return every year in Form I-I as their turnover was below Rs.10 lakhs. While so, the respondent issued a notice dated 18.03.2015 stating that the petitioner has not filed any returns during the year 2013-2014. The petitioner filed a reply dated 30.03.2015 stating that they are doing only machinery job work on labour charges and they have not effected any sales or purchases of any goods to any customer and requested to drop the proposal to levy tax and penalty. However, the respondent, without considering the objections, simply confirmed the proposal and passed the impugned order. Aggrieved against the same, the petitioner is before this Court.

4.Heard the learned counsel for the petitioner and the learned Additional Government Pleader (T) for the respondent.

5.Admittedly, to the notice dated 18.03.2015, the petitioner filed reply dated 30.03.2015, specifically pointing out that the dealers M/s.P.S.B. Sons and Nazra Traders mentioned in the notice are unknown to them. Along with the reply, the petitioner also submitted annual return for the year 2013-2014. In the impugned order, the respondent mentioned the objections submitted by the petitioner and rejected the same stating that the objection is a routine one. Therefore, this Court is of the view that the impugned order cannot be sustained as it is a non-speaking one.

6.Having regard to the above, the impugned order is set aside and the matter is remitted back to the respondent for passing fresh orders. The petitioner is directed to file its objections, if any, within a period of two weeks from the date of receipt of a copy of this order. On such filing of the objections, the respondent is directed to pass fresh orders, after affording due opportunity of hearing to the petitioner, within a period of four weeks thereafter.

7.In the result, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar



To

The Assistant Commissioner (CT),
Ambur Assessment Circle,
Ambur, Vellore District.

+1 cc to the Special Government pleader(Taxes) sr.57628
+1 cc to Mr.S.Ramanathan, Advocate sr.56748

W.P.No.33201 of 2015

aa18/11/2015