IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.No.36662 of 2015
and
M.P.No.1 of 2015

M/s.Balamurugan Automobiles,
represented by its Partner
R.Sampath Kumar ... Petitioner

Vs

The Assistant Commissioner (CT)(FAC)
Vellore (Rural)
Vellore. ... Respondent

Writ petition has been filed under Article 226 of the Constitution of India for the issuance of writ of certiorari to call for the records of the respondent dated 22.09.2015 in TIN No.33904322558/2010-11 and to quash the same.

For Petitioner : M/s.McGan Law Firm

For Respondents : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader (T)

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes) takes notice for the respondent. By consent, the writ petition itself is taken up for final disposal.

2. Challenging the revised notice issued by the respondent dated 22-09-2015, the petitioner has filed the present writ petition.

3. According to the petitioner, the petitioner firm is an Authorised Dealer of TVS Motor Company Limited for two wheelers and its spare parts and Lubricants. It has duly filed its returns for the Assessment Year 2010-11. While so, the place of business of the petitioner was inspected and accounts were audited by the Enforcement Wing Officials from 11.7.2013 to 13.07.2013 and 15.07.2013. Pursuant to the said inspection, the respondent proposed to revise the assessment under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 and to levy penalty under Section 27(4). The respondent issued a notice dated 27.10.2014, calling upon the petitioner to file their objections, if any, within 15 days to the said proposal. However, the petitioner sought for further time, which was denied by the respondent

and the respondent issued a revised notice. Aggrieved against the same, the petitioner is before this Court.

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

5. Though various grounds challenging the notice have been raised, the learned counsel appearing for the petitioner submitted that it would be suffice if the respondent gives further time for filing objections and thereafter consider the same on merits as per law, for passing orders.

6. The learned Additional Government Pleader has no serious objection for granting time to the petitioner for filing objections.

7. In view of the same and considering the facts and circumstances of the case, without going into the issue involved herein, this Court directs the petitioner to file their detailed objections, if any, within a period of two weeks from the date of receipt of a copy of this order. On filing of such objections, the respondent is directed to consider the same and pass appropriate orders on merits and in accordance with law, within a period of six weeks, after giving due opportunity of personal hearing to the petitioner.

8. The writ petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petition is closed.
Rk

Sd/-
Assistant Registrar (CS.III)

/True Copy/

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)(FAC)
Vellore (Rural)
Vellore.

+1 C.C. To M/S.McGan Law Firm, Advocate in SR.NO.62979

+1 C.C. To Special Government Pleader (Taxes), in SR.NO.62796

W.P.No.36662 of 2015

CA(CO)
sd : 08/12/2015