

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4465 of 2015

and

M.P.No.1 of 2015

Tvl.Enmas GB Power Systems Projects Ltd.,
rep. by its Authorised Signatory

...Petitioner

Versus

The Commercial Tax Officer
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai 600 028.

...Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India for the issuance of a writ of Ceritorari to call for the records of the respondent in TIN No.33660821076/2011-12, dated 08.10.2014 and consequential order dated 06.02.2015 and quash the same.

For Petitioner : Mr.S.Sridharan

For Respondent : Mr.ANR. Jayapratap, AGP (T)

O R D E R

The petitioner has come forward with the above writ petition to call for the records of the respondent in TIN No.33660921076/2011-12, dated 08.10.2014 and consequential order dated 06.02.2015 and quash the same.

2.Without going into the disputed facts, it is an admitted fact that the authority is confused about the period for which the tax have got to be levied. It has not been correctly dealt with by the Regional Authority as well as the authority under Section 84 of the TANVAT Act 2006. The petitioner has got right of revision under Section 54 of the Act for which there is no need for deposit of any money. This Court expects the authority under Section 54 of

the Act to consider the points raised by the petitioner, to give him an opportunity of being heard, and clarify to the petitioner about the confusion created by the Original Authority and pass orders afresh on merits and in accordance with law. Before passing such an order the authority is expected to give the personal hearing to the petitioner. The petitioner is entitled to prefer the revision under Section 84 of the Act within a period of thirty days from the date of receipt of copy of this order and on such receipt the authority shall give him a personal hearing and thereafter, after hearing the petitioner, pass orders on merits and in accordance with law. This writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

smi

To

The Commercial Tax Officer
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai 600 028.

2CCs M/s. S.Sridharan, Advocate SR 9574

1CC to Spl.Government Pleader, SR 9776

सत्यमेव जयते

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ALA [CO]
PSI 11.03.2015

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