IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 17.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. No.7440 of 2015
M.P.No.1 of 2015

Mahaveer Foods and Beverages
rep. by its Propretrix Nibhana .. Petitioner

Vs.

Commercial Tax Officer,
Ayanavaram Assessment Circle,
Daulath Tower, 7th Floor,
Taylors Road, Kilpauk,
Chennai-600 010. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the impugned proceedings of the respondent passed in TIN/33721002821/2010-2011 dated 22.01.2015 and to quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Mr.Manoharan Sundaram AGP (T)

ORDER

The petitioner has come forward with the writ petition challenging the impugned order dated 22.01.2015 bearing reference TIN/33721002821/2010-2011 issued by the respondent and to quash the same.

2.According to the petitioner, he is a registered dealer in Food and Beverages (Herbal Sherbet) on the file of the respondent both under the Tamil Nadu Value Added Tax Act 2006 and Central Sales Tax Act 1956.

3.Learned counsel for the petitioner prays to quash the impugned order on the ground that no opportunity has been given to the petitioner. He would also submit that the petitioner is willing to pay 10% of the tax amount and he may be given opportunity to put forth his case.

4.Heard the learned counsel for the petitioner as well as the learned counsel for the respondent and perused the documents available on record.

5.Since the order passed by the authority cannot be said to be a cryptic one and as the petitioner did not avail the opportunity to put forth his submissions and the petitioner states that he has got all the necessary documents with him and willing to approach the authority concerned, I direct the respondent to give opportunity to the petitioner, who shall appear before the respondent on 30.04.2015.

6.The petitioner shall deposit 10% of the tax amount, as agreed by the petitioner before the authority concerned on or before the date of personal hearing.

7.Accordingly, the writ petition is disposed of. Consequently, connected miscellaneous petition is closed. No costs.

8.In case the petitioner fails to pay the 10% of the amount, as agreed by the petitioner within the said period, the original order impugned in the Writ petition shall stand restored and the respondent is empowered to initiate appropriate action in accordance with law.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

vga

To

Commercial Tax Officer,
Ayanavaram Assessment Circle,
Daulath Tower, 7th Floor,
Taylors Road, Kilpauk,
Chennai-600 010.

1 cc to Mr.N. Murali, Advocate, Sr. 14839
1 cc to Spl.Government Pleader, sr. 15062

W.P. No.7440 of 2015

SSI (CO)
kk 19/3