BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.01.2015

CORAM:
THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P.(MD)No.1029 of 2015
and
M.P.No.1 of 2015

Tvl.Sri Sivasakthi Paper Company,
Rep by Proprietor: S.Balachandran,
No.5, Vengalakadai Street,
Madurai. : Petitioner

Vs.

The Commercial Tax Officer,
Mahal Assessment Circle,
Madurai 20. : Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for the issue of a Writ of Certiorari to call for the records on the file of the respondent in TIN 33545140746/09-10, dated 30.12.2014 and quash the same as illegal, without application of mind and violative of principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.A.Muthukaruppan
Additional Government Pleader

O R D E R
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Mr.A.Muthukaruppan, learned Additional Government Pleader, takes notice for the respondent. By consent, the Writ Petition is taken up for disposal at the stage of admission itself.

2. Challenge in this Writ Petition is to the proceedings of the respondent herein dated 30.12.2014.

3. The only grievance of the petitioner is that even though the petitioner forwarded a letter with a request to the respondent to furnish copies of mismatch reports and statements relied on for the revision, the respondent, without giving any reply to the letter of the respondent, passed the impugned order, dated 30.12.2014, revising the assessment for the year 2009- 2010 and re-determining the total and taxable turnover under the Tamil Nadu Value Added Tax Act, 2006. Therefore, the learned counsel would submit that the impugned order is liable to be set aside.

4. Heard the learned Additional Government Pleader appearing for the respondent, who would submit that on verification of all the relevant records, the impugned order has been passed, which does not require any interference by this Court.

5. As rightly contended by the learned counsel appearing for the petitioner, before passing the impugned order, the request of the petitioner to furnish copies of mismatch reports and statements relied on for the revision has not been considered. Thus, on the sole ground, the impugned order is liable to be quashed.

6. In such view of the matter, the impugned order, dated 30.12.2014, passed by the respondent is set aside, subject to the condition as per the undertaking of the petitioner, to show the *bona fides*, shall pay 15% of the tax demanded within a period of four weeks from the date of receipt of a copy of this order and the matter is remitted back to the respondent, who shall give opportunity of personal hearing to the petitioner and thereafter pass appropriate orders within a period of four weeks from the date of receipt of a copy of this order.

7. The Writ Petition is allowed, as indicated above. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/
Assistant Registrar

/True copy/

sub Assistant Registrar(c.s)

To

The Commercial Tax Officer,
Mahal Assessment Circle,
Madurai 20.
+1cc to Mr.A. Chandrasekaran, Advocate in SR.4002

NB
GV/21/02/15/2p/3c

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