IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.04.2016

Coram

The Hon'ble Mr.Justice M.DURAISWAMY

W.P.No.11861 of 2016
and
W.M.P.No.10229 of 2016

Tvl. N.T.R.Traders
[Petitioner]
Rep. by its Proprietress
Tmt. Nathira
NO.4/97 Main Road
Pudur M.V.Kuppam Post
Gudiyatham Taluk
Vellore District

Vs

The Commercial Tax Officer (Addl)
Gudiyatham (West) Assessment Circle
Ground Floor NO.98/122 Gandhi Road
Nadupettai Gudiyatham-632 602. [Respondent]

Writ Petition, filed under Article 226 of the Constitution of India, seeking for issuance of Writ of Certiorari calling for the records in respect of the Proceedings TIN No.33134343777/ 2013 - 14 dated 27.08.2015 of the Respondent under the Tamil Nadu Value Added Tax Act 2006 quash the same.

For Petitioner : Mr.S.P.Asokan

For Respondent : Mr.S.Kanmani Annamalai, AGP

O R D E R

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

2. The petitioner has filed the above writ petition to issue a writ of certiorari to call for the records in respect of the Proceedings in TIN No.33134343777/2013-14 dated 27.08.2015 passed by the respondent under the Tamil Nadu Value Added Tax Act, 2006 and to quash the same.

3. It is the case of the petitioner that though the petitioner had submitted the returns and their objections, the same were not considered by the respondent, while passing the impugned order.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent submitted that since the petitioner's objections were not considered by the respondent, the impugned order dated 27.08.2015 may be set aside and the respondent may be directed to decide the same afresh.

5. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent had passed the impugned order dated 27.08.2015 without considering the petitioner's objections, the same is liable to be set aside.

6. Accordingly, the impugned order dated 27.08.2015 is set aside. The matter is remitted back to the respondent for fresh consideration. The respondent is directed to decide the matter afresh, after taking into consideration the objections filed by the petitioner and after affording due opportunity of personal hearing to the petitioner.

With these observations, the writ petition is disposed of. No costs. Connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (AS)

/true copy/

Sub Asst. Registrar

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To

The Commercial Tax Officer (Addl)
Gudiyatham (West) Assessment Circle
Ground Floor NO.98/122 Gandhi Road
Nadupettai Gudiyatham-632 602.

1 cc to Mrs.S.P. Asokan, Advocate, Sr. 21774
1 cc to Spl.Government Pleader, (Taxes), Sr. 21107

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KGK (CO)
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