IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.12762 of 2016 and
W.M.P.No.11163 of 2016

M/s.Arjuna Associates
rep by its Proprietrix V.Lavanya
No.182/28, N.V.M.Complex,
First Floor, K.K.Road,
Villupuram - 605 602. ... Petitioner

Vs.

The Assistant Commissioner (CT) (FAC),
Villupuram - II Assessment Circle,
Villupuram. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent in TIN No.33104702063/2013-2014 dated 29.01.2016 and to quash the same as passed contrary to the provisions of the TNVAT Act and also against the principles of natural justice and further direct the respondent to provide the copy of the web report and its related documents, grant an opportunity to cross examine the buyers and also grant an opportunity to the petitioner to file their objections.

For Petitioner : Mr.P.Rajkumar
For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the impugned proceedings of the respondent dated 29.01.2016 and to quash the same and to further direct the respondent to provide the copy of the web report and its related documents and to decide the matter afresh after giving an opportunity of hearing.

2.It is the case of the petitioner that inspite of the request made by them for furnishing the details of the web report and other documents, the respondent had not furnished the documents, however, passed the impugned order without giving an opportunity of personal hearing to the petitioner.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the respondent may be directed to furnish the documents sought for by the petitioner and after affording due opportunity of personal hearing to the respondent, the respondent may be directed to decide the matter afresh.

4.The learned counsel for the petitioner submitted that the petitioner is willing to pay 25% of the tax demanded by the respondent.

5.In view of the submissions made by the learned counsel on either side, since the respondent had decided the matter without furnishing the details sought for by the petitioner, in the interest of justice, the impugned order dated 29.01.2016 is liable to be set aside. Accordingly, the same is set aside. The petitioner is directed to pay 25% of the tax demanded by the respondent within a period of two weeks from the date of receipt of a copy of this order. The respondent is directed to furnish the details and the documents sought for by the petitioner within a period of two weeks from the date of receipt of a copy of this order and the respondent is further directed to decide the matter afresh, after considering the objections filed by the petitioner and after affording due opportunity of personal hearing to the petitioner. The petitioner shall file a petition before the respondent seeking for the documents, which they want to rely upon.

6.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.
va

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT) (FAC),
Villupuram - II Assessment Circle,
Villupuram.

+ 1 cc to Mr.P.Rajkumar, Advocate SR 21352

+ 1 cc to Spl.Govt.Pleader SR 21558

ctk(co)
prk20/4

W.P.No.12762 of 2016 and
W.M.P.No.11163 of 2016