

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2016

Coram

The Hon'ble Mr. Justice T.S. Sivagnanam

Writ Petition No.1406 of 2016
and
W.M.P.Nos.1182 and 1183 of 2016

M/s. Sri Vari Traders,
rep. by its Partner - C. Senivasan
No.6, Co-operative Colony,
Mettupalayam,
Coimbatore District. ...Petitioner

Vs

The Assistant Commissioner (CT) (FAC)
Mettupalayam,
Coimbatore District. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records on the file of the respondent, in its impugned proceedings made in CST : 715564/2007-08, dated 09.10.2015, and to quash the same.

For Petitioner : M/s.R.Hemalatha
For Respondent : Mr.S.Manoharan Sundaram
Addl Government Pleader

O R D E R

Heard M/s.R.Hemalatha, learned counsel appearing for the petitioner, and Mr.S.Manoharan Sundaram, learned Additional Government Pleader, accepting notice for the respondent, and with their consent, the Writ Petition is taken up for final disposal.

2. The petitioner, who has filed this Writ Petition, is a dealer in MDF Board, registered on the file of the respondent, under the provisions of Central Sales Tax Act and Tamil Nadu Value Added Tax Act, 2006 (hereinafter, referred to as 'TNVAT Act').

3. The petitioner has filed this Writ Petition, challenging the notice, dated 09.10.2015, proposing to reassess the petitioner's turnover on the ground that, it is covered by unauthenticated 'C' Forms.

4. It is seen that the petitioner submitted a proposal to reassess the turnover, after a lapse of six years as against the provisions of the Act. It was contended by the learned counsel for the petitioner that notice was not issued within time, and to the proper address. Therefore, this Court on 01.06.2016, pointed out that files disclose that notice dated 26.11.2013 was despatched, by RPAD on 29.11.2013 to M/s.Sri Vari Traders, however, postal receipts shows the address as Mahadevapuram, which according to the petitioner, is not the correct address. In this regard, the learned Additional Government Pleader was directed to get instructions in the matter. Accordingly, the learned Special Government Pleader has got instructions and produced original files today, from which, it is seen that, in the registration maintained by the respondent, the address of the petitioner has been given correctly as, "No.6, Co-operative Colony". Therefore, it could be easily inferred that the mistake might have occurred in the Post Office, as while typing the address, all the registered mails, which have been sent on that particular date, have been shown as "Mahadevapuram". Faced with this situation, the learned counsel for the petitioner, on instructions from the petitioner, would submit that the petitioner is ready and willing to submit their objection to the impugned notice, for which purpose, they may be granted reasonable time.

5. Accordingly, this Court, while rejecting to quash the impugned proceedings, a direction is issued to the petitioner to submit their objections within 15 days from the date of receipt of a copy of this order. If such objections are filed, the respondent shall consider the same, and afford an opportunity of personal hearing to the petitioner, and pass a speaking order on merits and in accordance with law. Consequently, connected Miscellaneous Petitions are closed. No costs.

s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To
The Assistant Commissioner (CT) (FAC)
Mettupalayam,
Coimbatore District.

+ 1 cc to M/s.R.Hemalatha, Advocate SR 31848
+ 1 cc to Spl. Govt.Pleader SR 32022

ala(co)
prk1/7

Writ Petition No.1406 of 2016