

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.06.2016

Coram

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

Writ Petition No.16857 of 2015

and

M.P.Nos.1 and 2 of 2015

Next Education India Pvt. Ltd.,
rep. by its Director,
Raveendranath Kamath M.V.
No.9, Poonamalle Bye-pass,
Velappanchavadi,
Chennai - 600 097.

...Petitioner

Vs.

The Commercial Tax Officer,
Tiruverkadu Assessment Circle,
No.2, Alagiri Thenpalni Nagar,
Kolathur, Chennai - 600 099.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records from the files of the respondent in TIN 33171354894/2014-15, dated 13.05.2015, and to quash the same.

For Petitioner : Mr.N.Sriprakash

For Respondent : Mr.S.Manoharan Sundaram
Additional Government Pleader

O R D E R

Heard Mr.N.Sriprakash, learned counsel appearing for the petitioner, and Mr.S.Manoharan Sundaram, learned Additional Government Pleader for the respondent.

2. The petitioner is a registered dealer, under the provisions of Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) as well as Central Sales Tax Act, 1956. The challenge in this Writ Petition is to the provisional assessment order, passed by the respondent, under the provisions of TNVAT Act 2006, for the year 2014-15.

3. The contention raised by the learned counsel for the petitioner is that, year is over, hence, the question of passing

provisional assessment order does not arise. To buttress the said contention, reliance has been placed on the decision of the Hon'ble First Bench of this Court, in the case of (M/s.Jothi Melters (India) Pvt. Ltd., Vs. The Commercial Tax Officer, Sathiyamangalam), made in W.A.Nos.1412 and 1413 of 2009, dated 14.10.2009.

4. The learned Additional Government Pleader for the respondent does not dispute the facts of the case, and agrees that the provisional assessment order could not have been passed, as the year is over.

5. In the light of the above, the Writ Petition is allowed, the impugned order stands quashed, and there will be a direction to the respondent/Assessing Officer to pass final assessment order, after affording opportunity of personal hearing to the petitioner. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

sd

To

The Commercial Tax Officer,
Tiruverkadu Assessment Circle,
No.2, Alagiri Thenpalni Nagar,
Kolathur, Chennai - 600 099.

1 cc to Special Government Pleader (Taxes), sR. 30220
1 cc to Mr.Inbarajan, Advocate, Sr. 30021

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