IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.1719 of 2016
and WMP.No.1496 of 2016

M/s.Saraswathi Agencies,
Represented by its Proprietor
No.22/30, Gandhi Road,
Anupparpalayam,
Pudur, Tirupur. .. Petitioner

Vs

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the respondent in Assessment No.33522385278/2008-09 and quash the impugned assessment order dated 11.12.2015 passed therein.

For Petitioner : Mr.B.Raveendran
For Respondent : Mr.S.Kanmani Annamalai
Special Government Pleader

ORDER

Heard Mr.B.Raveendran, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Special Government Pleader appearing for the respondent and with their consent, the Writ Petition is taken up for final disposal.

2. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax, 2006. The challenge in this Writ Petition is to an order of assessment dated 11.12.2015. The petitioner earlier approached this Court by filing a Writ Petition in W.P.No.21051 of 2015 to quash the order of assessment dated 20.06.2014. This Court allowed the said Writ Petition by an order dated 21.07.2015, set aside the impugned order and directed the petitioner to file their objections. The petitioner is said to have filed their objections and delivered the same in the office of the respondent on 20.10.2015. To prove the same, the petitioner has

produced a copy of the delivery book. However, the impugned order came to be passed on 11.12.2015, stating that no objections have been filed.

3. Since this Court proposes to dispose of this Writ Petition at the admission stage, this Court is not inclined to go into the controversy as to whether any objection was received by the office of the respondent on 20.10.2015 or not. However, this Court is of the view that an opportunity should be granted to the petitioner to place their objections, since the authority has not assigned any independent reason as to why the proposal in the revision notice should be confirmed. Therefore, this Court is of the opinion that one more opportunity should be granted to the petitioner.

4. In the light of the above, without setting aside the impugned proceedings, the petitioner is directed to treat the impugned proceedings as a show cause notice and submit fresh objection within a period of fifteen days from the date of receipt of a copy of this order. If the same is filed within the said time, the respondent shall consider the same, afford an opportunity of personal hearing and pass a reasoned order on merits and in accordance with law as expeditiously as possible.

5. The Writ Petition stands disposed of accordingly. Consequently, connected miscellaneous petition is closed. No costs.

ds/dn

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

True Copy

Sub-Assistant Registrar

To:

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur.

+ 1 cc to Mr.B.Raveendran, Advocate SR 3123

+ 1 cc to Spl. Govt.Pleader (Taxes), High Court, Madras SR 3189

bvr(co)
prk2/2

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