IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25322 of 2015

V.Muthukumar ... Petitioner

Vs.

The Commercial Tax Officer,
Namakkal (Town) Assessment Circle,
Namakkal. ... Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorarified mandamus to call for the records on the file of the respondent in TIN.33523121799/2013-14, dated 25.03.2015 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice and further direct the respondent to pass separate order for each assessment year for the assessment years 2009-10 to 2013-14 after grant of enquiry and opportunity.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.S.Kanmani Annamalai, AGP (T)

ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) for the respondent, and with the consent of either side, the writ petition is taken up for final disposal.

2. The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TN VAT Act), has challenged the order of assessment dated 25.03.2015 under the provisions of the TN VAT Act for the year 2013-2014.

3. The only ground on which the impugned assessment order has been challenged is by contending that the officer has assessed the turnover for five years in one year i.e. 2013-2014

and passed the impugned assessment order.

4. The learned Additional Government Pleader is unable to defend the impugned order as it is manifestly clear that the respondent has committed serious error in completing the assessment for 2013-2014 by combining turnover for five years. Hence, on this short ground, the petitioner is entitled to succeed. Accordingly, the impugned order is quashed and the matter is remanded back to the respondent for fresh consideration, who shall issue notice to the petitioner and consider his case in respect each assessment year separately, after affording an opportunity of personal hearing to him.

6. With the above directions, the writ petition stands disposed of. No Costs. M.P.No.1 of 2015 is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

rkm

To

The Commercial Tax Officer,
Namakkal (Town) Assessment Circle,
Namakkal.

1 cc to Mr.R.Senniappan, Advocate, sr.40548
1 cc to The Special Government Pleader, (Taxes), sr.40608

W.P.No.25322 of 2015

gj ii co
kra 04.08.2016