

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 10.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19093 of 2016 &

WMP No.16634 of 2016

1 Tvl. Shanmugha Constructions [PETITIONER]
Rep. by its Proprietor S.Arumugasamy

Vs

1 The Assistant Commissioner(C.T)
Nanganallur Assessment Circle
Station No.30, 4th Floor
Reliance Building, Medavakkam
Main Road, Chennai-600 091. [RESPONDENT]

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorarified mandamus to call for the records of the impugned order TIN 33400984470/2012-13 dated 26-04-2016 issued by the respondent to quash the same and further direct the respondent to pass fresh order other or pass such further order after examining the objections filed and to be filed by the petitioner at the time of personal hearing granted.

For Petitioner : Mr.S.Sivakumar

For Respondents : Mr.Manokaran Sundaram
Additional Government Pleader

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O R D E R

Heard Mr.S.Sivakumar, learned Counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned counsel appearing on behalf of the respondent and with the consent of learned counsel appearing on either side, this writ petition is taken up for final disposal.

2.In this Writ Petition, the petitioner who is a registered dealer under the provisions of the Tamil Nadu Value Added Act, 2006, (TN VAT Act), on the file of the respondent, have challenged the order dated 26.04.2016, which is a revision of assessment order, without considering the objections given by the petitioner.

3.The petitioner sent his objections dated 22.12.2015 to the show cause notice dated 14.12.2015, by 'Speed Post' and the copy of the receipt has been produced. However, there is no acknowledgment given by the Postal Department.

4.The learned Additional Government Pleader on instructions submitted that inspite of diligent search in the Office of the respondent, the explanation is found to be not traceable and therefore, the matter may be remanded to the respondent to give fresh opportunity to the petitioner to submit their objections.

5.Accordingly, the Writ Petition is allowed, the impugned order is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to submit their objections within a period of two weeks from the date of receipt of a copy of this order. On receipt of the same, the respondent shall consider the same, afford an opportunity of personal hearing to the petitioner and thereafter, pass fresh orders on merits and in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-

Assistant Registrar(CSVI)

True Copy

Sub-Assistant Registrar

Rpa
To

1 The Assistant Commissioner(C.T)
Nanganallur Assessment Circle
Station No.30, 4th Floor
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Main Road, Chennai-600 091.

+1 cc to Mr.S.Sivakumar Advocate sr.31496
+1 cc to Special Government Pleader(Taxes) sr.31507

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