In the High Court of Judicature at Madras

Dated : 20.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.26684 of 2015 & MP.No.1 of 2015

Tvl.P.K.Steels, rep.by Mr.R.Kumar ...Petitioner

Vs

The Assistant Commissioner (CT),
Ambattur Assessment Circle,
Chennai-49. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent contained in proceedings vide TIN 33121362342/2008-09 dated 30.4.2015 and the consequential proceedings vide Notice RC No.L8/No.1/ 2015-16 dated 23.7.2015, quash the same and consequently direct the respondent to consider the representation of the petitioner dated 29.5.2015.

For Petitioner : Mr.S.Prabhakaran
For Respondent : Mr.V.Haribabu, AGP

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner, which is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has challenged the order of assessment dated 30.4.2015 and the consequential attachment notice dated 23.7.2015 for the year 2008-09.

2. The only ground, on which, the impugned orders are challenged, is by contending that inadvertently, the petitioner reported import purchases as CST purchases. Therefore, the petitioner approached the respondent by way of a petition for rectification dated 29.5.2015. When the said petition is pending, an attachment notice was issued, which prompted the petitioner to file this writ petition.

3. A counter has been filed by the respondent, from which, it is seen that the impugned orders came to be passed on the ground that the petitioner did not raise any objections.

4. In the light of the fact that the petition under Section 84 of the said Act is pending before the respondent, the writ petition is disposed of with a direction to the respondent to consider the petition dated 29.5.2015, after affording an opportunity of personal hearing and after verifying the records, the respondent is directed to pass a speaking order on merits and in accordance with law. The respondent is at liberty to examine the case of the petitioner on merits as projected in the petition dated 29.5.2015. Till orders are passed on the petition under Section 84 of the said Act, the impugned demand and the attachment notice shall be kept in abeyance. No costs. Consequently, the above MP is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
The Assistant Commissioner (CT),
Ambattur Assessment Circle, Chennai-49.

+1 cc to M/s.S.Prabakaran Advocate sr.34690
+1 cc to the Special Government Pleader sr.34349

WP.No.26684 of 2015
and MP.No.1 of 2015

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