

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.07.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.29342 of 2015

and

M.P.No.1 of 2015

May Flower Enterprises (P) Ltd.,
Represented by its Managing Director
V.Mohan
72, Dr.Balasundaram Road
ATT Colony
Coimbatore - 641 018. ... Petitioner

...Vs...

The Assistant Commissioner (CT) (FAC)
Gandhipuram Circle
Coimbatore ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the respondent herein in TNGST.2181728/2006-07, dated 27.07.2015 and quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondents: Mr.S.Kanmani Annamalai, A.G.P.,

ORDER

Heard Mr.N.Inbarajan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents 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 erstwhile Tamil Nadu General Sales Tax Act, 1959 has challenged the order of assessment under the TNGST Act for the assessment year 2006-07. The order has been challenged on the ground of violation of principles of natural justice, non-consideration of the

objections filed by the petitioner and failure to afford an opportunity to produce documents.

3.The respondent in the impugned assessment order has referred to the petitioner's objections/letter dated 29.05.2014, but completed the assessment by stating that the petitioner has not filed the relevant records. It is seen that the objections given by the petitioner is dated 29.05.2014 and the assessment were finalized after more than one year. That apart, there was nothing on record to show that notice was issued to the petitioner to produce the invoices and other records. Therefore, the impugned order is not sustainable.

4. Accordingly, the writ petition is allowed and the impugned order is set aside. The matter is remanded to the respondent for fresh consideration and the respondent shall issue notice calling upon the petitioner to produce necessary invoices and records and after affording an opportunity of personal hearing and also to file additional objections, the respondent shall proceed to complete the assessment in accordance with law. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

pgp

To

The Assistant Commissioner (CT) (FAC)
Gandhipuram Circle
Coimbatore

+ 1 cc to Mr.N.Inbarajan, Advocate Sr.40585
+ 1 cc to Special Government Pleader Sr.40398

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GJ(CO)
EU 08.08.16