IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.19830 of 2016
and
W.M.P.Nos.17105 and 17106 of 2016

M/s. OPG Metals Pvt. Ltd.,
rep. by its Director,
A.Krishna Arumugan,
Maruthur Village,
Therizhandur- 609 808,
Kuttalam Taluk, Nagapattinam District. ...Petitioner

Vs.

The Commercial Tax Officer,
Mayiladuthurai - II,
Mayiladuthurai,
Nagapattinam District. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN No.33094061432/2011-12, dated 19.05.2016 and to quash the same as illegal and arbitrary.

For Petitioner : M/s.R.Hemalatha
For Respondent : Mr.S.Manoharan Sundaram
Additional Government Pleader

O R D E R

Heard M/s.R.Hemalatha, learned counsel appearing for the petitioner, and Mr.S.Manoharan Sundaram, learned Additional Government Pleader, accepting notice for the respondent, and with their consent, the Writ Petition is taken up for final disposal.

2. The petitioner, who is the manufacturers of MS Billets and Ingots, is registered as an assessee on the file of the respondent, under the provisions of Tamil Nadu Value Added Tax Act, 2006 (hereinafter, referred to as 'TNVAT Act'). The order, impugned in this Writ Petition, is an order of assessment passed under the TNVAT Act, for the year 2011-12.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

3. The learned counsel appearing for the petitioner submitted that the petitioner has purchased goods from M/s.Shanthi Enterprises, without knowing the fact that their registration has been cancelled. It is submitted by the learned counsel that cancellation has not been published in the website, therefore, the petitioner had no knowledge of the same. It is the further submission of the learned counsel that due to unavoidable situation, the petitioner could not submit their reply within time, and if opportunity is granted to the petitioner, they will be able to establish before the respondent that, they were not at fault.

4. Considering the facts and circumstances of the case, this Court is inclined to grant one more opportunity to the petitioner, subject to certain conditions.

5. Accordingly, the Writ Petition is disposed of, by directing the petitioner to remit 15% of the tax, demanded in the impugned order, within a period of three weeks, from the date of receipt of a copy of this order. Along with remittance, the petitioner is entitled to submit their objection by treating the impugned proceedings as show cause notice. After receipt of the objection, the respondent shall afford an opportunity of personal hearing to the petitioner, and pass fresh orders on merits and in accordance with law, as expeditiously as possible. If the petitioner fails to comply with the directions issued supra, the benefit of this Order will not enure to the petitioner, and the Writ Petition would stand automatically dismissed, without further reference to this Court. Consequently, connected Miscellaneous Petitions are closed. No costs.

sd

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Mayiladuthurai - II,
Mayiladuthurai,
Nagapattinam District.

+ 1 cc to M/s.R.Hemalatha, Advocate SR 31849

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 32020

rk(co)
prk30/6 Writ Petition No.19830 of 2016

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/