IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.21307 of 2016
and
W.M.P.No.18240 of 2016

M/s.Gulab Computers
Rep by its Proprietor
No.75/104, SMS Nagar
Usuppur
Chidambaram. .. Petitioner

..Vs..

Commercial Tax Officer
Chidambaram-II Assessment Circle
Chidambaram .. Respondent

Prayer:
Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN 33504461186/2012-13 dated 06.05.2016 as illegal and direct the respondent to furnish the details of informations obtained from the departmental WEB SITE for the mismatch of the alleged purchases and verify the books of accounts of the petitioner and to provide an opportunity of personal hearing.

For Petitioner : Mr.C.Baktha Sironmoni

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

ORDER

Heard Mr.C.Baktha Sironmoni, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent and with the consent of the either side, the writ petition itself is taken up for final disposal.

2.The petitioner who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) has challenged the order of assessment dated 06.05.2016 for the year 2012-13. The primary ground on which the petitioner has challenged the impugned order is on the ground that the respondent did not consider the petitioner's objection dated 17.03.2016, which was delivered in the office of the respondent on the same date and duly acknowledged in the delivery book and therefore, it is submitted that there is gross violation of principles of natural justice.

3.Further, it is submitted that inspite of receipt of the objection, in the impugned assessment order it has been stated as if the petitioner has not submitted any objections. Further, without furnishing any details, the respondent has noted the figure as Rs.2,42,88,734/- which is erroneous. When the petitioner filed a rectification petition, though the authority accepted the mistake which has crept in the order of assessment, stated that the same though has to be corrected will not affect the total and taxable turnover.

4.The learned Additional Government Pleader submitted that in the light of the controversy raised by the petitioner, the matter may be remitted back to the respondent for consideration and the petitioner may be directed to give fresh objections, after which the authority may be directed to complete the assessment.

5.In the light of the above facts and circumstances, the writ petition is allowed and the impugned order is set aside and the matter is remitted back to the respondent for fresh consideration. The petitioner shall file their objections within a period of two weeks from the date of receipt of a copy of this order, after which the respondent shall afford an opportunity of personal hearing to the petitioner and assessment be redone in accordance with law. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Chidambaram.

+1cc to Mr.C.Bakthosironmani, Advocate sr.34553
+1cc to the Government Pleader Sr.34859

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