In the High Court of Judicature at Madras

Dated : 23.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.21548 of 2016

M/s.Balaji Agencies, rep.by
its Proprietor J.Gandhiraj ...Petitioner

Vs

The Assistant Commissioner (CT),
Villupuram-I Assessment Circle,
Villupuram. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records relating to the order passed in TIN : 33574681095/2013-14 dated 22.4.2016 on the file of the respondent herein and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.C.Munusamy

For Respondent : Mr.V.Haribabu, AGP

ORDER

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner, which is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has challenged the order of assessment passed by the respondent for the year 2013-14.

3. It is seen from the impugned order that though in the reference column, a notice dated 4.3.2016 has been mentioned, in the body of the assessment order, there is no averment as to on what date the notice was served and whether the petitioner/dealer filed any objections or not. That apart, it is further stated in the impugned order that the rate of tax for

all the earlier assessment years was 5%. But erroneously, the respondent has now levied at the rate of 14.5% because the commodity code has been wrongly mentioned as 301 instead of 22029020.

4. In the light of the above, the writ petition is disposed of with a direction to the petitioner to treat the impugned proceedings as a show cause notice and submit their objections within a period of 15 days from the date of receipt of a copy of this order. Thereafter, the respondent, after affording a reasonable opportunity of personal hearing, decide the matter on merits and in accordance with law, without being influenced by any of the findings recorded in the impugned order. Since this Court directed the petitioner to treat the impugned order as a show cause notice, the question of demanding tax or penalty from the petitioner as determined in the impugned order does not arise. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
The Asst.Commissioner (CT), Villupuram-I Assessment Circle,
Villupuram.

1 cc to Special Government Pleader,(Taxes), sr.35441
1 cc to Mr.C.Munusamy, Advocate, sr.34815

WP.No.21548 of 2016

sv co
kra 12.07.2016