IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.22060 of 2016 and WMP.No.18852 of 2016

Tvl.Sri Murugan Textile Traders
rep.by its Proprietor P.Durairaj ...Petitioner

Vs

The Assistant Commissioner (CT),
Bhavani Assessment Circle,
Bhavani, Erode District. ...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 on the files of the respondent in Na.Ka.82/2015/A5/(A.G.Audit/ST2611415 AB11) dated 2.6.2016, quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and further direct the respondnet to furnish copy of details and records as requested for by the petitioner vide representations dated 17.1.2013, 24.4.2013, 18.3.2015 and 28.7.2015.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.S.Manohar Sundaram, AGP

ORDER

Mr.S.Manohar Sundaram, 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 dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has filed this writ petition challenging a demand notice issued by the respondent demanding tax together with interest from the petitioner.

3. The case of the petitioner is that the assessment for the years from 2009-10 to 2012-13 have not been completed and only the pre-assessment notices were issued, for which, the petitioner sent replies on 17.1.2013, 24.4.2013, 18.3.2015, 28.5.2015, 24.7.2015 and 28.7.2015, requesting for copies of documents and other particulars, so as to enable them to submit an effective reply.

4. The learned Additional Government Pleader appearing for the respondent does not dispute the fact that till date, the assessments have not been completed by the respondent and the impugned demand has been issued to the petitioner calling upon them to pay tax together with interest for the assessment years 2011-12 and 2012-13.

5. In the light of the fact that the assessments have not yet been completed, the question of demand does not arise. The writ petition is allowed, the impugned demand is quashed and the respondent is directed to take note of the replies submitted by the petitioner, furnish documents sought for by the petitioner and proceed to finalise the assessment in accordance with law, after affording an opportunity of personal hearing. No costs. Consequently, the above WMP is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
The Assistant Commissioner(CT)
Bhavani Assessment Circle,
Bhavani, Erode District

+1 cc to Mr.R.Senniappan Advocate sr.36399
+1 cc to Government Pleader sr.36535

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pvs(co)
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