IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.22271 of 2016
and
W.M.P.No.19003 of 2016

M/s.Anandh Paper Stores
Rep by its Partner
Mr.D.Anandh
No.51, Market Street
Tiruvarur - 610 001. .. Petitioner

..Vs..

The Commercial Tax Officer (FAC)
Tiruvarur Assessment Circle
Taluk Office Building
Thanjavur Road
Tiruvarur - 610 001. .. Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondent in TIN 33573920130/2011-2012 dated 01.06.2016 and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner : Mr.K.Soundararajan

For Respondents : Mr.Manokaran Sundaram, A.G.P.,

ORDER

Heard Mr.K.Soundararajan, learned counsel for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondent and with the consent of either side, the writ petition 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)

is engaged in the business of paper and stationary. The order impugned in this writ petition is the order of assessment for the year 2011-12. It may not be necessary to go into the merits of the assessment made against the petitioner, as the petitioner pleads for one more opportunity to appear before the officer and place their objections, since they could not place the objections within the time permitted as the managing partner of the petitioner had come to Chennai and was under intensive medical treatment for cardiac problem. In support of such stand, the medical prescription and other records have been produced before this Court which shows that on the date when the pre-revision notice was served on the petitioner concern, i.e., 20.04.2016, the partner was at Chennai taking treatment.

3. Thus, considering the peculiar facts and circumstances of the case, this Court is of the view that the petitioner should be afforded one more opportunity to put forth his objections. However, for that reason this Court does not propose to set aside the impugned proceedings, but would direct the petitioner to treat the impugned proceedings as show cause notice and submit the objections within a period of three weeks from the date of receipt of a copy of this order.

4. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and thereafter, proceed to complete the assessment in accordance with law. As this Court had directed the impugned assessment order to be treated as show cause notice, the question of enforcing the same and demanding tax and penalty does not arise and it shall abide by the orders to be passed by the respondent in terms of the above directions.

5.The writ petition is disposed of accordingly. Consequently, connected miscellaneous petition is closed. No costs.

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Sd/-
Assistant Registrar (CS-)

/TRUE COPY/

Sub-Assistant Registrar

To

The Commercial Tax Officer (FAC)
Tiruvarur Assessment Circle
Taluk Office Building
Thanjavur Road
Tiruvarur - 610 001.

+1 CC Mr.K.Soundararajan Advocate SR.No.36402

+1 CC Spl. GP (T) SR.No.36690

W.P.No.22271 of 2016
and
W.M.P.No.19003 of 2016

RV [CO]

MSI 10/08/2016

29.06.2016