IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 01.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.22380 of 2016 &
WMP Nos.19087 & 19088 of 2016

M/s Prompt Copier Service
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Vs

The Assistant Commissioner (CT)
Brough Road Circle
Erode. [RESPONDENT]

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certioirari to call for the records of the respondent in his proceedings in TNGST No.3002382/2006-07, quash the assessment order dated 14.07.2015 made therein.

For Petitioner : Mr.P.V.Sudhakar

For Respondent : Mr.S.Manokaran Sundaram
Additional Government Pleader

O R D E R

Heard Mr.P.V.Sudhakar, learned Counsel appearing for the petitioner and Mr.S.Manokaran Sundaram, learned Additional Government Pleader appearing on behalf of the respondent and with the consent of learned counsel appearing on either side, the writ petition is taken up for final disposal.

2.The petitioner is a registered dealer under the provisions of the Tamil Nad Value Added Tax, 2006. The challenge in this Writ Petition is to an order of assessment dated 14.07.2015. The petitioner does not seek to canvass the merits of the assessment or with regard to the findings rendered by the Assessing Officer, but would seek for one more opportunity for appearing before the Assessing Officer and place all materials.

3.This contention has been raised by the petitioner by stating that they have submitted the objections dated

06.07.2015, but, it was sent belatedly, however, before the petitioner could receive the impugned assessment order, the objections have reached the Office of the respondent.

4.It has to be noted that the present assessment has been made pursuant to an order of remand passed by the Appellate Deputy Commissioner (CT) (FAC), Erode dated 28.08.2014 and while filing the said Appeal before Appellate Authority, the petitioner has paid 25% of the disputed facts.

5.Considering the over all circumstances of the case, especially when the matter was remanded by the Appellate Authority, this Court deems it appropriate for grant of one more opportunity to the petitioner to place all facts before the respondent. However, for which purpose, this Court is not inclined to quash the impugned proceedings, but, would direct the petitioner to treat the impugned proceedings as a show cause notice and submit their objections in writing, supported by documents, within a period of three weeks from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and proceed to complete the assessment in accordance with law, as expeditiously as possible. As this Court has directed the petitioner to treat the impugned assessment order as a show cause notice, the question of enforcing the impugned assessment order or demanding tax on penalty would not arise and the same shall abide by the fresh orders to be passed by the respondent, within a period of three weeks, from the date of receipt of the objections to be filed by the petitioner.

The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.
rpa

s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Brough Road Circle,Erode.

+ 1 cc to M/s.P.V.Sudhakar, Advocate SR 37197
+ 1 cc to the Special Govt.Pleader (T) SR 37689

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