IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 05.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.23074 of 2016

MAXX FURN SYSTEMS
rep. by its Proprietor .. Petitioner

Vs

The Commercial Tax Officer
Tondiarpet Assessment Circle
No.19 & 20, Kummalamman Koil Street
Tondiarpet, Chennai 600 081. .. Respondent

Prayer : The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorarified mandamus to call for the impugned proceedings of the respondent passed in CST/959984/2013-14 dated 24.06.2016 and quash the same and further direct the respondent to redo the assessment in accordance with law.

For Petitioner : Mr.N.Murali

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

O R D E R

Heard Mr.N.Murali, learned Counsel appearing for the petitioner and Mr.S.Manokaran Sundaram, learned counsel appearing on behalf of the respondens and with the consent of learned counsel appearing on 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] and also under the Central Sales Tax Act, 1956 [CST Act, has filed this Writ Petition, challenging the notice issued by the respondent dated 24.06.2016, which is a revision of assessment under the CST Act for the year 2013-14.

3.The only ground on which the impugned proceedings has been challenged is by stating that while computing the assessment for the said year, the respondent accepted the Sales Turnover at Rs.47,19,396/-, by an order dated 26.04.2016. However, without notice to the respondent has now re-determined the Total and Taxable Turnover at Rs.64,76,396/-.

4.Perusal of the impugned proceedings clearly shows that no opportunity was granted to the petitioner before such revision was effected that too after accepting the Sales Turnover by an order dated 26.04.2016. That apart, in the impugned order, no reason has been assigned as to on what basis such revision has been effected. Therefore, the impugned order is in violation of principles of natural justice.

5.Accordingly, the Writ Petition is allowed and the impugned order is quashed and the matter is remanded to respondent for issuing fresh show cause notice clearly setting out reasons as to why he proposes to revise the Total and Taxable Turnover under the CST Act, for the year 2013-14 and after affording an opportunity to the petitioner to submit his explanation and after hearing the petitioner in person, redo the assessment in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

Rpa

To

The Commercial Tax Officer
Tondiarpet Assessment Circle
No.19 & 20, Kummalamman Koil Street
Tondiarpet, Chennai 600 081.

+1cc to Mr.N. Murali, Advocate, S.R.No.37562
+1cc to the Government Pleader, S.R.No.38189



CA(CO)
EU(25/07/2016)