In the High Court of Judicature at Madras

Dated : 13.7.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.23822 of 2016 and WMP.No.20441 of 2016

Tvl. Om Textiles, Tirupur. ...Petitioner

Vs

The Assistant Commissioner (CT)
(FAC), Central II Assessment
Circle, Tiruppur. ...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 of the respondent in Notice in TIN No.33432465789/CST No.973419 dated 27.6.2016, quash the same and direct the respondent to dispose of the application dated 18.8.2015 filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 before taking any recovery proceedings against the petitioner pursuant to assessment order in TIN No.33432465789/2013-14 dated 30.4.2015.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, 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 on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has challenged the notice dated 27.6.2016, by which, the respondent directed the petitioner to pay arrears of sales tax for the assessment year 2013-14 together with interest at the rate of 2% per month.

3. The case of the petitioner is that as against the order of assessment dated 30.4.2015 for the year 2013-14, the petitioner filed an application under Section 84 of the said Act pm 18.8.2015 pointing out certain defects, which are apparent on the face of the order of assessment. This application has been sent to the respondent by speed post on 19.8.2015. However, till date, the said application has not yet been disposed of and the same is kept pending. While so, the impugned demand notice is issued to the petitioner. Therefore, the petitioner has

come up before this Court.

4. The learned Additional Government Pleader for the respondents submits that the application under Section 84 of the said Act may be directed to be disposed of by the Authority concerned in accordance with law.

5. In the light of the above, the writ petition is disposed of with a direction to the respondent to consider the application under Section 84 of the said Act dated 18.8.2015 on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of three weeks from the date of receipt of a copy of this order. Till such time, the impugned demand shall be kept in abeyance. The petitioner is directed to appear before the respondent and furnish one more copy of the application dated 18.8.2015 along with a copy of this order. No costs. Consequently, the above WMP is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT) (FAC),
Central II Assessment Circle,
Tiruppur.

+1 CC to Mr.Adithya Reddy, Advocate SR.No.38915/16

+1 CC to Special Government Pleader SR.No.39171/16

CO-SR
ths : 05.08.2016

WP.No.23822 of 2016&
WMP.No.20441 of 2016