In the High Court of Judicature at Madras

Dated : 19.7.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.24914 of 2016 & WMP.No.21277 of 2016

Tvl.Angels Precision Technologies,
rep.by its Partner Thiru M.Sivakumar
Chennai-32 ...Petitioner

Vs

1.The State of Tamil Nadu, rep.by its Secretary to Government, Department of Commercial Taxes & Registration, Fort.St. George, Chennai-9.

2.The Commissioner of Commercial Taxes, Chepauk, Chennai-5.

3.The Commercial Tax Officer (CT) Ekkatuthangal Assessment Circle, Chennai-28. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondents to pass orders on the representations made by the petitioner to the 3rd respondent in his representations dated 13.6.2016 and on 15.6.2016 and direct the 3rd respondent to call for the account of the petitioner for the assessment year 2012-13 under the Tamil Nadu Value Added Tax Act and the Central Sales Tax Act, 1956 and to accord a personal hearing and then to pass orders either under Section 22(6) or under Section 84 and under Section 9(2-A) of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956 respectively.

For Petitioner : Mr.M.Md.Ibrahim Ali
For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is a registered dealer on the file of the third respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the TNVAT Act, 2006) and the Central Sales Tax Act, 1956 (hereinafter referred to as the CST Act, 1956). In this writ petition, the petitioner has sought for a direction to the third respondent to pass orders on the petitioner's representations dated 13.6.2016 and 15.6.2016, in and by which, the petitioner requested for rectification of the errors, which are found in the orders of assessment, both under the TNVAT Act, 2006 and the CST Act, 1956 for the assessment year 2012-13 or in the alternative, to accept the revised returns.

3. From the assessment orders dated 31.3.2016, it is clear that the petitioner received the pre-assessment notices, but filed their objections pleading ignorance of law and therefore, the Assessing Officer proceeded to confirm the proposals in the pre-assessment notices and framed the assessments.

4. It appears that thereafter, on legal advice, the petitioner submitted their objections dated 13.6.2016 and 15.6.2016 and the same are pending consideration before the third respondent.

5. In the light of the above, the writ petition is disposed of with a direction to the third respondent to consider the said representations dated 13.6.2016 and 15.6.2016 and pass appropriate orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. The petitioner is directed to produce supportive documents and books of accounts before the third respondent during the course of personal hearing. The above exercise shall be completed within a period of four weeks from the date of receipt of a copy of this order. Till such time, no coercive action shall be initiated against the petitioner for recovery of tax and penalty as found in the assessment orders dated 31.3.2016, both under the TNVAT Act, 2006 and the CST Act, 1956 for the assessment year 2012-13. No costs. Consequently, the above WMP is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
1.The Secretary to Government of Tamil Nadu,
Department of Commercial
Taxes & Registration,
Fort.St. George, Chennai-9.

2.The Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

3.The Commercial Tax Officer (CT) Ekkatuthangal Assessment Circle, No.48 Pasumpon Muthuramalingadevar Salai
Chennai-28.

+1 cc to Mr.M.Md.Ibrahim Ali Advocate sr.40338
+1 cc to the Special Government Pleader(Taxes) sr.40606 & 40741

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