IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 22.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25510of 2016
and
WMP.Nos.21870 of 2016

M/s.K.K.Industries,
Rep. by its Proprietor K.Kannan,
No.63-A, South Sathipattu,
Sathipattu Post,
Panruti-607 106. ... Petitioner

Vs.

The Commercial Tax Officer,
Panruti (Rural), Panruti. ... Respondent

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus, to call for the records in RC.A3/2523/2014 (TIN No.33674501299 2012-13 & 2013-14) dated 22.03.2016, quash the same and further direct the respondent to follow the procedure contemplated under the Tamil Nadu Value Added Tax Act, 2006 and thereafter pass order and raise the demand for payment of tax.

For Petitioner : Mr.V.Sundareswaran
For Mr.V.V.Ramesh

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondent. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for final disposal.

2.The petitioner in this writ petition has challenged a notice issued by the respondent calling upon the petitioner to clear the arrears of tax and penalty to the tune of Rs.53,97,883/- within seven days failing which has informed the petitioner that the petitioner's property will be sold in auction after publication in the District Gazettee. The petitioner's case is that he has effected payments after the impugned proceedings and to prove the same, copies of the payment certificates issued by the respondent dated 12.04.2016 have been produced and the copy of the same has also been furnished to the learned Additional Government Pleader. From the above, it is evident that the petitioner has appeared before the respondent and effected payments as against the impugned demand. However, the petitioner would state that if an opportunity is granted to the petitioner to submit his objection, the petitioner would be able to substantiate his case before the Assessing Officer.

3.In the light of the subsequent development, the Writ Petition stands disposed of, by directing the petitioner to appear before the respondent and on such appearance, the respondent shall issue fresh notice to the petitioner under Section 27 of the Tamil Nadu Value Added Tax Act and grant 15 days time the petitioner to file objections. Thereafter, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. Till such proceedings are completed, the attachment on the petitioner's property shall continue (if already attached). However, the property should not be brought for sale. The petitioner is directed to appear before the respondent within one week from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

sgl

To

The Commercial Tax Officer,
Panruti (Rural), Panruti.

+1cc to the Special Government Pleader(T), S.R.No.41918

W.P.No.25510 of 2016

AD(CO)
CA(04/08/2016)