IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.8.2016

CORAM :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.28784 of 2016 & WMP.No.24827 of 2016

Tvl.K.S.J.Metal Impex Pvt.Ltd.,
rep.by its Authorized Signatory
Mr.Amit Kumar Prakh ...Petitioner

Vs

The Commercial Tax Officer,
Ayanavaram Assessment Circle,
Chennai. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in CST/1006996/2013-14 dated 18.7.2016 and quash the same.

For Petitioner : Mr.S.Raveekumar
For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. 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 respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956. The petitioner has challenged the order of assessment dated 18.7.2016 under the Central Act.

3. Though several grounds have been raised by the petitioner challenging the impugned order, the first and foremost ground, which was pressed into service by the learned counsel for the petitioner, is the ground of violation of principles of natural justice. On receipt of pre-revision notice dated 20.6.2016, the petitioner sent a letter to the respondent dated 5.7.2016 wherein apart from other things, the petitioner requested for grant of four weeks' time to file their objections. The respondent received the letter dated 5.7.2016 as evident from

the impugned order. However, erroneously, the respondent treated the said letter as if it is an objection.

4. The manner, in which, the respondent proceeded to complete the assessment is illegal and unsustainable. In fact, in respect of some other dealers, for earlier assessment years, the very same Assessing Officer committed the same mistake and writ petitions in W.P.Nos.8766 to 8768 of 2000 and 11308 of 2005 filed challenging those assessments, were allowed by this Court. Thus, the respondent having committed a grave error in completing the assessment in the manner aforesaid, the impugned order calls for interference.

5. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the respondent for fresh consideration. The petitioner is directed to file their objections within four weeks from the date of receipt of a copy of this order and on receipt of such objections, the respondent shall afford an opportunity of personal hearing to the petitioner and proceed to redo the assessment in accordance with law. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Ayanavaram Assessment Circle, Chennai.

+1cc to Mr.S. Raveekumar, Advocate, S.R.No.47182

+2ccs to Mr.Special Government Pleader, S.R.No.47256 , 27257

BUR(CO)
EU(02/09/2016)

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