IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.09.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.30663 of 2016 and
WMP.No.26568 & 26569 of 2016

M/s.Taj Steel and Electricals
Rep. By its Proprietor - H.Mubarak,
No.8 CC Road,
Gangaranandhal Village,
Santhavasai, Tiruvannamalai District. .. Petitioner

Versus

The Commercial Tax Officer,
Polur, Tiruvannamalai District. .. Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent in his impugned proceeding made in TIN 33034543167/2014-15 dated 04.08.2016 quash the same.

For Petitioner ... Mr.S.Rajasekar

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

ORDER

Heard Mr.S.Rajasekar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice on behalf of the respondent and with their consent, the Writ Petition itself is taken up for final disposal.

2.The petitioner, who is a registered dealer on the file of the respondent, has challenged the order of assessment dated 04.08.2016 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the assessment years 2014-2015. It is contended that the information set out from the website was the basis of the pre-revision notice dated 19.07.2016 to which the petitioner submitted their objection on 03.08.2016 and also produced 17 invoices. However, without furnishing details, the respondent accepted with only 12 invoices were granted and the remaining 5 invoices have been rejected. The learned counsel for the petitioner would submit that if the relevant details had been furnished to the petitioner, he would have been in a position to establish that those 5 invoices can also be accounted for.

3.However, for this reason, this Court is not inclined to set aside the impugned order but would grant liberty to the petitioner to file objection under Section 84 of the Act and the respondent shall decide the matter after affording an opportunity of personal hearing and such decision shall be taken within a period of two weeks from the date on which the petitioner presents the petition under Section 84 of the Act. Till then, no coercive action shall be initiated against the petitioner.

4.With the above observation, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Polur, Tiruvannamalai District.

+1cc to the Special Government Pleader Sr.50187
+1cc to M/S.R.Hemalatha, Advocate Sr.49898

W.P.No.30663 of 2016

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srg 26/09/2016