

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.30686 of 2016 and

WMP.No.26587 of 2016

Mathi Diesel Service,
Represented by its Proprietor,
M.Sugavaneswaran,
1-B, Kalarampatty Main Road,
Salem - 636 015. .. Petitioner

Versus

The Commercial Tax Officer,
Salem Town West Circle,
Salem. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the respondent herein inTIN:33802824049/2013-14 dated 29.07.2016 quashing the same.

For Petitioner ... Mr.N.Inbarajan

For Respondent Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

Heard Mr.N.Inbarajan, 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 made under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the assessment year 2013-2014. The petitioner's case is that they have not provided with adequate opportunity to submit their objections. It cannot be disputed that but for the surprise inspection conducted, the alleged suppression would have given unnoticed. Therefore, the respondent was justified in issuing a show cause notice to the petitioner proposing to revise the

assessment. However, the respondent could have granted 15 days time to the petitioner instead of five days as five days is a very short period for the petitioner to submit their objections, especially in cases where it is a revision of assessment.

3. Therefore, this Court would direct the petitioner to treat the impugned proceedings as a show cause notice and submit their objection within a period of 15 days from the date of receipt of a copy of this order and the respondent shall re-do the assessment after affording an opportunity of personal hearing and consider the objections filed by the petitioner.

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

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

sgl
To
The Commercial Tax Officer,
Salem Town West Circle,
Salem.

+1 CC to M/s. N. Inbarajan, Advocate Sr.No.49924
+1 CC to The Spl. Government Pleader (Taxes) Sr.No.50134

W.P.No.30686 of 2016

ACA (CO)
MD : 15/09/2016

सत्यमेव जयते

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