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.30706 of 2016
and
W.M.P.No.26603 of 2016

Tvl.Thanks Garments,
Represented by its Proprietor,
S.Kandasamy,
No.4A, 6th Street, Bridgeway Colony,
Tirupur - 641 607. .. Petitioner

Versus

The Assistant Commissioner (CT) (FAC),
Kongunagar Assessment Circle,
Tirupur. .. 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 file of the respondent in CST.No.341906/2013-14 dated 1.8.2016 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner ... Mr.R.Senniappan
For Respondent ... Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

Heard Mr.R.Senniappan, 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 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) and the Central Sales Tax Act, 1956 (CST Act), has challenged the order of assessment for the year 2013-2014. To the pre-revision notice issued by the respondent, the petitioner filed their objections on 20.07.2016. On a perusal of the objections, it is a very elaborate objection and the petitioner has also enclosed documentary evidence of reversal of ITC for ready reference of the respondent. However, the respondent has rejected the petitioner's objection virtually by a single line order stating that it is not acceptable. The respondent, being an Assessing Officer, has statutory duty to consider the issues pointed out by the petitioner in the objection and thereafter give reasons as to why the objections are acceptable or not acceptable. Since this has not been done by the respondent, the impugned order calls for interference.

3.Accordingly, the Writ Petition is allowed and the impugned order is set aside and the matter is remanded to the respondent for fresh consideration, who shall consider the petitioner's objections dated 20.07.2016, affording an opportunity of personal hearing and redo the assessment in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT) (FAC),
Kongunagar Assessment Circle,
Tirupur.

+1cc to the Special Government Pleader Sr.50133
+1cc to M/S.R.Senniappan, Advocate Sr.50009

W.P.No.30706 of 2016

ppa[co]
srg 26/09/2016