IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.32835/2016 & WMP.Nos.28381 & 28382/2016

Tvl.Sri Rishi Wires Netting Works
rep.by its Proprietor, 12/8, Pattai
Street, Abathavanapuram, Vadalur
607 303, Cuddalore District. .. Petitioner

..Vs..

The Deputy Commercial Tax Officer
[CT], Cuddalore Taluk Assessment Circle
Cuddalore District. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of certiorarified mandamus calling for the records of the respondent in Assessment Order in TIN No.33414404151/2015-2016 dated 29.07.2016 and quash the same as illegal and unconstitutional and also to direct the respondent to grant an opportunity to the petitioner as provided u/s.22[4] of TNVAT Act to produce their books of accounts and to verify the same before passing fresh orders of assessment.

For Petitioner : Mr.R.Ganesh Kanna
For Respondent : Mr.K.Venkatesh, GA

ORDER

Heard Mr.R.Ganesh Kanna, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondent and with the consent on either side, the writ petition 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, has challenged the Order of Assessment for the year 2015-16 on the ground that it is in violation of principles of natural justice and the assessment has been done based on the verification of the Departmental Website.

3 On a perusal of the impugned order, it is seen that the petitioner was offered with an opportunity of personal hearing at 11.00 a.m. on 27.07.2016, which the petitioner did not avail. Therefore, the petitioner cannot complaint and there

is no violation of principles of natural justice. Accordingly, the stand taken by the petitioner is rejected.

4 The learned counsel for the petitioner pleads that the petitioner has got an excellent case on merits and if one opportunity is granted, the petitioner will be able to establish that there is no cause for revision of assessment. However, for being entitled to such an opportunity, the petitioner should be put on terms.

5 Accordingly, the petitioner is directed to pay 15% of the disputed tax to the respondent within a period of two weeks from the date of receipt of a copy of this order and if the same is done, the petitioner is entitled to treat the impugned proceedings as a show cause notice, submit its objections/reply within a period of two weeks thereafter. On receipt of such reply/objections, the respondent shall afford an opportunity of personal hearing to the petitioner and re-do the assessment in accordance with law. The petitioner is also directed to cooperate in the assessment proceedings.

6 The writ petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS V )

/true copy/

Sub Asst. Registrar

To

The Deputy Commercial Tax Officer
[CT], Cuddalore Taluk Assessment Circle
Cuddalore District.

+1 cc to Mr.A.Ravichandran,advocate,sr.53086

+1 cc to Spl.Govt.Pleader,sr.53518.

kgk(co)
krd 29/9



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