

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.3329 of 2016
and
W.M.P.No.2745 of 2016

M/s.Darshan Traders,
rep by its Proprietrix
G.Achraj Bai,
No.43/A, Perumal Koil Sannathi Street,
Tindivanam. Petitioner

Vs.

The Deputy Commercial Tax Officer (FAC),
Tindivanam Assessment Circle,
Tindivanam. Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the impugned proceedings of the respondent in TIN:33244723229/2012-2013 dated 20.03.2015 and quash the same as passed contrary to the provisions of the TNVAT Act and without granting reasonable opportunity to the petitioner including a personal hearing as contemplated under proviso to Section 22 (4) of the TNVAT Act.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (T)

W E B C O P Y
O R D E R

The learned counsel for the petitioner submitted that though the petitioner had challenged the order dated 20.03.2015, it would be suffice if an opportunity is given to the petitioner to file an appeal before the Appellate Authority.

2.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) on taking notice for the respondent submitted that an opportunity may be given to the petitioner to file an appeal.

3.Having regard to the submissions made by the learned counsel on either side, without expressing any opinion on the merits of the case, I give liberty to the petitioner to challenge the impugned order dated 20.03.2015 before the Appellate Authority within two weeks from the date of receipt of a copy of this order. The Appellate Authority shall consider the appeal to be filed by the petitioner and pass orders, on merits and in accordance with law.

4.With this observation, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

va

(Note: The Registry is directed to return the original impugned order to the counsel for the petitioner.)

To

The Deputy Commercial Tax Officer (FAC),
Tindivanam Assessment Circle,
Tindivanam.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.6236

+1cc to the Special Government Pleader(Taxes), S.R.No.6800

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and

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RSI (CO)
CA(10/02/2016)

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