In the High Court of Judicature at Madras

Dated : 05.10.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.35268 of 2016 & WMP.No.30380 of 2016

M/s.FI Auto Components Pvt.Ltd., rep.
by its Director K.V.Sivasubramanian ...Petitioner

Vs

The Commercial Tax Officer, Alandur
Assessment Circle, Chennai-16. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in TIN: 33430905738/2014-15 and quash the order dated 20.5.2016 passed therein.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is a dealer in tools and components, registered on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956. In this writ petition, the petitioner challenges the order of assessment dated 20.5.2016.

3. The only ground raised by the learned counsel for the petitioner is that after receipt of the pre-revision notice dated 22.4.2016, the petitioner submitted a representation dated 5.5.2016 seeking 30 days' time to submit all the required papers. In the said representation itself, the respondent made the following endorsement :

'time is granted upto 30.5.2016
sd/-
6.5.2016
CTO'

However, the impugned order has been passed even on 20.5.2016.

4. The learned counsel for the petitioner has produced original of the letter dated 5.5.2016, which shows that the Commercial Tax Officer granted time till 30.5.2016. Therefore, the respondent was not justified in completing the assessment before the expiry of 30 days' period. However, for that reason, this Court is not inclined to set aside the impugned order.

5. Accordingly, the writ petition is disposed of with a direction to the petitioner to treat the impugned order as a show cause notice and submit their objections within 15 days from the date of receipt of a copy of this order. Thereafter, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. As this Court directed the impugned assessment order to be treated as a show cause notice, the respondent shall not initiate any coercive action against the petitioner for demanding the tax as quantified in the impugned order. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Alandur Assessment Circle,
Chennai-16.

+1cc to Mr.Muralikrishnan, Advocate SR.57593
+1cc to the Special Government Pleader Sr.57414

WP.No.35268 of 2016&
WMP.No.30380 of 2016

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srg 10/11/2016