IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.35962 of 2016
and
W.M.P.No.30935 of 2016

M/s.Sjree Laxmi Jewellery Ltd.,
rep.by Managing Director
Mr.Ashok Kumar Jain .. Petitioner

..Vs..

The Assistant Commissioner (CT),
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai-28 .. Respondent

Prayer:
Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of certiorari calling for the records on the file of the respondent in TIN/33161542158/07-08, dated 23.09.2016 and quash the same being illegal, invalid, violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.S.Kanmani Annamalai,A.G.P.,

ORDER

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Special Government Pleader accepting notice on behalf of the respondent. By consent, the writ petition is taken up for final disposal.

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2.The petitioner is engaged in the business of gold and silver jewellery and was registered as a dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006, on the file of the Assistant Commissioner (CT), T.Nagar (South) Assessment Circle. As of now, on account of bifurcation of the area by the Department, the petitioner is an assessee on the file of the respondent. The order impugned in this writ petition is a notice for attachment stating that the petitioner is in arrears of value added tax to the tune of Rs.7,36,039/-

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for the assessment year 2007-08. In respect of the said assessment year, an order of assessment was passed on 30.03.2011. The petitioner filed an application under Section 84 of the TNVAT Act for rectification of certain errors, on 20.05.2011. On the same date, the said application was rejected, but not only that, there was also an enhancement in the demand of tax. The petitioner objected to this by filing a representation on 23.11.2011. But, this representation was not considered. Therefore, the petitioner filed W.P.No.7731 of 2012, which was allowed by this Court by order dated 17.4.2012. Thereafter, the petitioner filed a representation before the T.Nagar (South) Assessment Circle, claiming refund along with interest.

3. The learned counsel for the petitioner submitted that the petitioner was informed that the Assistant Commissioner (CT) T.Nagar Assessment Circle will consider the petitioner's representation and pass orders. However, in the meantime, the respondent has issued a notice of demand.

4. In the light of the above facts, which are not in dispute and also in view of the fact that a notice for attachment was issued by the respondent, which is borne out by records, the impugned demand is set aside. However, this will not prevent the respondent from proceedings in accordance with law, after receiving the entire files from the T.Nagar (South) Assessment Circle.

5. The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

msk

-Sd/-
Assistant Registrar

// True Copy //

Sub Assistant Registrar

सत्यमेव जयते

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To
The Assistant Commissioner (CT),
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai-28

+1 cc to Mr.D.VIJAYAKUMAR, Advocate Sr.No.27935

+1 The Special Government Pleader (TAX) Sr.No.58244

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RP(co)

RRI 12/11/2016

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