

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.42075 of 2016 &

W.M.P.No.35988 of 2016

Tvl.Gana Leather Products,
Represented by its Proprietrix,
Smt.Mythili Raman,
No.2/503-A, Velu Nagar Extension No.2,
Seelanaickenpatti,
Salem-636 002. ... Petitioner

Versus

The Assistant Commissioner (CT) (FAC),
Annathanapatti Circle,
Salem. ... Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records on the files of the respondent in TIN No.33152764218/2013-14, dated 20.07.2016 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.K.Venkatesh

Government Advocate

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O R D E R

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate, accepting notice on behalf of respondent. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for 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 (hereinafter referred to as the 'TNVAT Act'), has challenged the order of assessment passed by the respondent for the year 2013-14, dated 20.07.2016.

3. The assessment has been completed solely on the ground that the petitioner has not produced the sale documents for verification. The petitioner's case is that it has been produced along with letter dated 09.10.2015 and handed over in the office of the respondent and the petitioner is producing copy of the endorsement made in the letter delivery book. However, it is not known as to why the office of the respondent has not placed those copies before the respondent at the time of passing the impugned order.

4. Be that as it may, the petitioner is in possession of those documents and is ready and willing to produce the same before the assessing officer. For such reason, this Court is inclined to grant one more opportunity to the petitioner.

5. Accordingly, the petitioner is directed to treat the impugned proceedings as a show-cause notice and submit a detailed reply and appear before the respondent in person within a period of two weeks from the date of receipt of a copy of this order and produce the copy of the bills for verification. The respondent shall verify the copy of the sale bills and redo the assessment in accordance with law. There is no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

r n s
To

The Assistant Commissioner (CT) (FAC),
Annathanapatti Circle,
Salem.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.70822
+1cc to the Government Pleader, S.R.No.70624

RP(CO)
BB(29/12/2016)

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