In the High Court of Judicature at Madras

Dated : 01.12.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.42276 of 2016 & WMP.No.36182 of 2016

Sree Annai Steels, rep.by
its Partner K.Nallamuthu ...Petitioner

Vs

The Commercial Tax Officer,
Bhavani Assessment Circle,
Bhavani-638301. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in TIN No.33892943746/13-14 dated 12.9.2016, quash the same and further direct the respondent to complete the assessment in accordance with the law.

For Petitioner : Mr.N.Murali
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 registered dealer 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 has challenged the order of assessment dated 12.9.2016 for the year 2013-14.

3. It is seen that though the petitioner received the revision notice under Section 27(2) of the Tamil Nadu Value Added Tax Act, 2006, in August 2016, they did not file their objections. In the affidavit filed in support of the writ petition, the petitioner explained the circumstances, which led to non filing of the objections. Therefore, the learned counsel for the petitioner submits that one more opportunity may be granted to the petitioner to go before the Assessing Officer.

4. Considering the fact that the petitioner is a small dealer and taking note of the peculiar facts and circumstances of the case, this Court is inclined to grant one more opportunity to the petitioner to go before the Assessing Officer, however, subject to a condition.

5. Accordingly, the writ petition is disposed of with a direction to the petitioner to pay 15% of the tax within a period of three weeks from the date of receipt of a copy of this order. On such payment, the petitioner is entitled treat the impugned order as a show cause notice and file their objections within two weeks therefrom. On filing of such objections, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. On the petitioner complying with the condition of payment of 15% of the tax, the respondent shall not demand the

tax amount and penalty as quantified in the impugned assessment order, since this Court has directed the proceedings to be treated as a show cause notice. It is made clear that this order will not enure to the benefit of the petitioner, if the petitioner fails to make payment of 15% of the tax within the time stipulated. No costs. Consequently, the above WMP is closed.

01.12.2016

Internet : Yes

To
The Commercial Tax Officer, Bhavani Assessment Circle, Bhavani-638301.

RS

T.S.SIVAGNANAM,J

RS

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