IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.4858 of 2016 &
W.M.P.No.4216 of 2016

Tvl. Concrete Additives and Chemicals Pvt Ltd
Rep. by its P.A.Holder
Mr. K.Sankar
No.184 Poonthaotta Nagar, Kakkalur Village
Chennai-602 003 .. Petitioner

v.

The Assistant Commissioner (CT) FAC
Thiruvallur Assessment Circle
Thiruvallur
Thiruvallur District .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN 33691723402/2014 - 15 dated 30.11.2015 and quash the same as being illegal without jurisdiction and without authority of law and contrary to principles of natural justice.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the respondent in TIN 33691723402/2014 – 15, dated 30.11.2015 and to quash the same, which is contrary to principles of natural justice.

2. It is the case of the petitioner that the petitioner has submitted Form "WW" report on 30.12.2015 for the assessment year 2014-15. Further, the petitioner has stated that they have been regularly submitting the monthly returns and disclosed all the details in the returns. However, the respondent has not

appreciated the audit report and wrongly taken four years total turnover for framing an assessment prior to submission of the report required under section 63-A of Tamil Nadu Value Added Tax Act, 2006

3. Mr.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent submitted that the respondent may be directed to receive Form "WW" as required under section 63-A of Tamil Nadu Value Added Tax Act, 2006 and decide the matter afresh in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side, the impugned order dated 30.11.2015 is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to receive Form "WW" under section 63-A of Tamil Nadu Value Added Tax Act, 2006 and decide the matter afresh, after giving an opportunity of personal hearing to the petitioner, on merits and in accordance with law.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Rj

s/d-
Assistant Registrar(AS)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT) FAC
Thiruvallur Assessment Circle
Thiruvallur
Thiruvallur District

+ 1 cc to Mr.D.Vijayakumar, Advocate SR 9726

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 9868

vgi(co)
prk25/2

W.P.No.4858 of 2016 &
W.M.P.No.4216 of 2016