IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.7176 of 2016 &
W.M.P.No.6455 of 2016

M/s.V.L.S.Fibre
Rep. by its Partner
Plot No.16, 3rd Cross Street
Paruthiputtu Village
Avadi
Chennai- 600 054 .. Petitioner

v.

Assistant Commissioner (CT)
Avadi Assessment Circle
Chennai- 600 054 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in TIN No. 33071301793/2012-13, dated 31.08.2015 and quash the above order and bank attachment notices issued therein and to direct the respondent to pass revised orders by considering the representation filed by the petitioner on 22.12.2015 and to revise the assessment under TNVAT Act under Section 84 of TNVAT Act by the petitioner and to provide an opportunity of personal hearing before passing revised orders.

For Petitioner : Mr.C.Bakthasironmoni

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in TIN No. 33071301793/2012-13, dated 31.08.2015, to quash the same and bank attachment notices issued therein and to direct the respondent to pass revised orders by considering the representation filed by the petitioner on 22.12.2015 and to revise the assessment under section 84 of the Tamil Nadu Value Added Tax Act, 2006 by providing an opportunity of personal hearing to the petitioner.

2. It is the case of the petitioner that the respondent has taken into consideration only the VAT sales and not the interstate sales for the year 2012-2013 while passing the impugned order.

3. Mr.C.Bakthasironmoni, learned counsel appearing for the petitioner submitted that the petition filed by petitioner under section 84 of the Tamil Nadu Value Added Tax Act, 2006 has not yet been considered by the respondent.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondent and submitted that the respondent may be directed to consider the petition filed by the petitioner under section 84 of the Act and pass orders on the said petition without disturbing the impugned order. Further, the learned Additional Government Pleader submitted that the order of attachment passed by the respondent may be kept in abeyance till the disposal of the petition filed under section 84 of the Act.

5. Having regard to the submissions made by the learned counsel on either side, taking into consideration the fact that the respondent has not considered the petition filed by the petitioner, under section 84 of the Act, I am of the view that the respondent can be directed to dispose of the petition filed under section 84 of the Act. In the event of the respondent coming to the conclusion that the impugned order dated 31.08.2015 was passed without considering the interstate sales, in that case, the impugned order can be modified by the respondent, however, till the disposal of the petition filed under section 84 of the Act, the order of attachment, passed by the respondent, shall be kept in abeyance.

6. Accordingly, the respondent is directed to consider the petition filed by the petitioner under section 84 of the Act, within a period of two weeks from the date of receipt of a copy of this order, on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioner, without disturbing the impugned order dated 31.08.2015. In the case of the respondent coming to the conclusion that any rectification is required, in such an event, the respondent is at liberty to modify the impugned order. Till the disposal of the petition filed under section 84 of the Act, the respondent is directed to keep the order of attachment, passed in respect of the petitioner's bank account, in abeyance.

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

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)
Avadi Assessment Circle
Chennai- 600 054

+ 1 cc to Mr.C. Bakthasiromoni, Advocate SR.12454

+ 1 cc to Special Government Pleader Sr.12850

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UG(CO)
EU 02.03.2016