

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.27763 of 2004

M/s.Vinayaka Metal Section,
rep.by its Proprietor,
Mr.K.Raja

... Petitioner

vs.

The Commercial Tax Officer,
Royapuram Assessment Circle,
No.3, II Line Beach,
Dass India Tower,
Chennai-600 001

..... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records in Assessment No.1180881/01-02 dated 27.05.2004 of the respondent and to quash the same.

For Petitioner : Mr.N.Muthukumar

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

ORDER

Heard Mr.N.Muthukumar, learned counsel appearing for the petitioner and Mrs.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2. The petitioner, who is a registered dealer under the erstwhile provisions of the Tamil Nadu General Sales Tax Act (hereinafter referred to as the 'TNGST Act' in short), on the file of the respondent, has filed this writ petition, challenging the order of assessment.

3. The primary ground on which the impugned order has been challenged is that no pre-revision notice was issued to the petitioner and the only notice issued to the petitioner is calling for the records.

4. At the time when the writ petition was entertained, this contention was recorded and an interim order was granted and the respondent was directed to file counter. Till date, no counter has been filed nor the averments set out by the

petitioner have been either denied or controverted. Therefore, this Court is inclined to accept the contention raised by the petitioner and accordingly, the impugned assessment order is held to be in violation of the principles of natural justice and the writ petition is allowed. The impugned order is quashed, leaving it open to the respondent to issue fresh notice and proceed in accordance with law. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

msk
To

The Commercial Tax Officer,
Royapuram Assessment Circle,
No.3, II Line Beach,
Dass India Tower,
Chennai-600 001

+1cc to M/s. Dr. Anitasumanth, Advocate, S.R.No.34794

RSY(CO)
EU(20/07/2016)

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