IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:05.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.8045 of 2017
and
W.M.P.No.8797 of 2017

Tvl.A.Mohammed Sowban
Proprietor of Humdaan Shoes
No.4, Orasala Alauddin Street,
Ambur - 635 802. ... Petitioner

vs.

The Deputy Commercial Tax Officer,
Office of the Assistant Commissioner (CT),
Ambur - Vellore District. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari or any other appropriate writ, direction or order to call for the records of the respondent dated 21.12.2016 in TIN 33154264129/2015-16.

For Petitioner : Adithya Reddy

For Respondents : Mr.K.Venkatesh, Government Advocate.

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice for the respondent and by consent of the parties, the main writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved against the order of assessment dated 21.12.2016. The main grievance of the petitioner is that the assessment, based on the Web Report was not passed after following the procedures and guidelines issued by this court in its recent decision reported in W.P.No.105/2016 etc. dated 01.03.2017.

3. Though it is contended so, the learned counsel for the petitioner fairly submitted that the petitioner has not chosen to file a reply to the show cause notice since the petitioner

was unwell at the relevant point of time and was undergoing medical treatment. He further submitted that the petitioner has made an application under Section 84 of the Tamil Nadu VAT Act on 13.02.2017 in person followed by sending the same through registered post on 23.03.2017 seeking for rectification. Therefore, he contended that the respondent may be directed to consider the said application and pass orders on the same on merits and in accordance with law.

4. Learned Government Advocate submitted that the said application filed by the petitioner will be considered and orders will be passed on its own merits and in accordance with law within the time frame fixed by this Court.

5. Considering the above stated facts and circumstances and considering the fact that the petitioner has already approached the respondent by way of filing an application under Section 84 of the Tamil Nadu VAT Act, it is for the respondent to consider such application and pass orders on the same on merits and in accordance with law. It is open to the petitioner to raise all the contentions before the respondent at the time of hearing the said application. Accordingly, this writ petition is disposed of by directing the respondent to consider the application of the petitioner and pass orders on the same on merits and in accordance with law, after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. Till such time, the respondent is directed not to take any coercive steps against the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (J)

/true copy/

Sub Asst. Registrar

vsi
To
The Deputy Commercial Tax Officer,
Office of the Assistant Commissioner (CT),
Ambur - Vellore District.
+1cc to Special Government Pleader (Taxes)sr.20585
+1cc to Mr.Adithya Reddy sr.20299

W.P.No.8045 of 2017

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