IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.6061 to 6063 of 2017
and W.M.P.Nos.6498 to 6500 of 2017

Tvl.Perma Tech Engineers,
Rep. by its Proprietrix Mrs.A.Kannahi,
No.383, North Street,
Kattugudalore (PO),Panruti,
Villupuram District. ...Petitioner in all the W.Ps.

Vs.

1. The Commercial Tax Officer,
Panruti Rural Assessment Circle,
Panruti, Villupuram District.

2. The Branch Manager,
HDFC Bank,
Cuddalore Branch,
Cuddalore. ...Respondents in all the W.Ps.

Petitions filed under Article 226 of The Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the 1st respondent proceedings TIN/33904500833/2011-12 dated 11.05.2016, TIN/33904500833/2012-13 dated 09.09.2016, TIN/33904500833/2010-11 dated 11.05.2016 respectively and quash the same being violated the principles of natural justice, illegal , invalid and against the law and also law laid down by this Honourable Court and direct the 1st respondent to re-do the assessment based on the petitioner representation dated 20.02.2017 u/s 84 of the Act .

WEB COPY

For Petitioner ... Mr.D.Vijayakumar

For Respondent ... Mr.K.Venkatesh,
Government Advocate for R1

https://hcservices.ecourts.gov.in/hcservices/

COMMON O R D E R

Mr.k.Venkatesh, learned Government Advocate, takes notice on behalf of the 1st respondent. Since the 2nd respondent is a formal party, notice to him is dispensed with. By consent of the parties, the main writ petitions are taken up for final disposal, at the admission stage.

2. The petitioner is aggrieved against the orders of assessment made in respect of the assessment years 2010-11, 2011-12 and 2012-13.

3. Learned counsel appearing for the petitioner submitted that though the petitioner has orally made their objection in pursuant to the notice issued before Assessment, the Assessing Authority has not considered the same and passed the impugned orders of assessment. Learned counsel, thus, contended that the Assessing Authority may be directed to re-do the assessment by hearing the petitioner and considering their objection. Even though this contention is made by the learned counsel for the petitioner, however, he fairly conceded to the fact that the petitioner did not file any objection in writing, in pursuant to the receipt of the notice, before the assessment. However, he submitted that the petitioner has paid the tax without prejudice to their right to agitate the matter and also made the application under Section 84 of the Tamil Nadu Value Added Tax Act, seeking for rectification of the assessment order on 20.02.2017 in respect of all the three assessment years. Therefore, he submitted that the 1st respondent, may be directed to consider those applications filed under Section 84 of the Tamil Nadu Value Added Tax Act and pass orders on the same on merits and in accordance with law.

4. Learned counsel for the 1st respondent submitted that since the petitioner has paid the tax, their application under Section 84 will be considered on its own merits and in accordance with law.

5. Considering the above stated facts and circumstances and without expressing any view on the merits of the application made under Section 84 of the Tamil Nadu Value Added Tax Act , these writ petitions are disposed of, only with a direction to the 1st respondent to consider the petitioner's applications dated 20.02.2017 on merits and in accordance with law and pass orders on the same within a period of four weeks from the date of receipt of a copy of this order. The 1st respondent shall also give personal hearing to the petitioner before passing such an order. It is open to the petitioner to place all the materials before the 1st respondent in support of their contention. Till such time, the 1st respondent shall defer with

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

the recovery of penalty. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.The Commercial Tax Officer
Panruti Rural Assessment Circle
Panruti villupuram District

+1 cc to Mr.D.Vijayakumar Advocate sr 15474
+1 cc to Special Government Pleader sr 15640

W.P.Nos.6061 to 6063 of 2017

ks(co)
aa22/03/2017

HIGH COURT OF JUDICATURE MADRAS
सत्यमेव जयते
WEB COPY