In the High Court of Judicature at Madras

Dated : 23.11.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.30068 of 2017
&
WMP.Nos.32639 & 32640 of 2017

M/s.Dhanapal Electronics, rep.
by its Proprietor S.Suresh Babu ...Petitioner

Vs

The Commercial Tax Officer,
Arni, Tiruvannamalai District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN No.33584563186/2013 -14 dated 16.6.2016 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by the order of assessment passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2013-14.

3. The petitioner cannot claim that there has been a violation of the principles of natural justice, since the petitioner did not file their objections to the revision notice dated 27.5.2016.

4. However, the petitioner would point out that in the impugned order dated 16.6.2016 as well in the notice dated 27.5.2016, the respondent has not stated as to how the claim of input tax credit has been wrongly made and how it contravenes Section 19(11) of the said Act.

5. On a perusal of the impugned order, it is seen that the

petitioner is not fully correct, because in the sub-column, the respondent referred to it as belated claim for input tax credit. Thus, the petitioner was bound to explain that there was no delay in the claim for input tax credit. However, considering the fact that already the assessment has been completed, this Court is of the view that the petitioner can be afforded an opportunity of personal hearing to go before the Assessing Officer.

6. Accordingly, the writ petition is disposed of with a direction to the petitioner to pay 15% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. If such payment is made, then the petitioner will be entitled to treat the impugned proceedings as a show cause notice and submit their objections along with remittance challan and after receipt of the objections along with remittance challan, the respondent shall afford an opportunity of personal hearing to the petitioner and proceed to redo the assessment in accordance with law, within a period of four weeks thereafter. No costs. Consequently, the above WMPs are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

RS

To
The Commercial Tax Officer, Arni, Tiruvannamalai District.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.83423

+1cc to the Government Pleader, S.R.No.83930

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RRK(12/12/2017)