IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9172 of 2017 and
W.M.P.Nos.10097 and 10098 of 2017

M/s.M.K.Perumal Agencies,
Rep. by it Proprietor - K.Manickam,
No.428, Vasantham Nagar,
Virudhachalam - 606 001,
Cuddalore District ... Petitioner

Vs.

The Deputy Commercial Tax Officer (Main),
Virudhachalam,
Cuddalore District. ... Respondent

Prayer: This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus to call for the records on the file of the respondent in his impugned proceedings made in TIN:33304425503/2014-15 dated 25.07.2016 and quash the same as illegal and contrary to the scheme of the Act and further direct the respondent to consider and pass orders on the petition filed u/s.22(6) of the Act dated 17.02.2017.

For Petitioner : Mr.J.Prasanna Kumar
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (T)

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader, takes notice for the respondent and by consent, the main writ petition itself is taken up for final disposal.

2. Heard both sides.

3. This writ petition is filed challenging the order of assessment dated 25.07.2016 passed in respect of the assessment year 2014-15 and consequently, for a direction to the respondent to pass orders on the petition filed under Section 22(6) of the Tamil Nadu VAT Act, 2006.

4. The learned counsel for the petitioner submitted that though this writ petition is filed challenging the order of assessment, it would suffice, if the respondent is directed to pass orders on the application filed by the petitioner under Section 22(6) of the said Act. It is seen that in

pursuant to issuance of notice of proposal dated 27.04.2016, the Assessing Officer passed an order of assessment on 25.07.2016. Admittedly, the petitioner has not replied to the proposal. On the other hand, they filed a petition under Section 22(6) of the said Act, for reopening the assessment. Such application filed on 17.02.2017 is said to be still pending. Whether the petitioner is entitled for reopening of the assessment or not is for the Assessing Authority to consider and decide, based on the merits of the application filed by the petitioner under Section 22(6) of the said Act. Therefore, this Court, at this stage, is not expressing any view on such claim made by the petitioner. Hence, without going into the merits of the matter, I direct the respondent to dispose of the application filed by the petitioner under Section 22(6) of the said Act on its own merits and accordance with law, after giving an 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. Accordingly, the writ petition is disposed of. No costs. Consequently, the connected writ petitions are closed.

-sd-
Assistant Registrar

//True copy//

Sub Assistant Registrar

vsi

To

The Deputy Commercial Tax Officer (Main),
Virudhachalam,
Cuddalore District.

+1 C.C. to Mrs.R.Hemalatha Advocate SR.NO.23165

+1 C.C. to The Special Government Pleader(Taxes) SR.NO. 23036

W.P.No.9172 of 2017

SVI (CO)
VS 21.04.2017