IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:25.04.2017

CORAM

THE HON'BLE MR. JUSTICE K. RAVICHANDRABAABU

W.P.No. 10322 of 2017
and W.M.P.No.11255 of 2017

Sri Saravana Steels
rep. by its Partner,
201, Susheela complex,
Krishnagiri By pass,
Hosur - 635 109.

...Petitioner

Versus

The Commercial Tax Officer,
Hosur(South),
Hosur. ....Respondent

Prayer:
Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in the order dated 06.03.2017 in TIN No.33033362483/2011-12 and consequential notice dated 12.04.2017 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr. K. Venkatesh,
Government Advocate

ORDER

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

2. The petitioner is aggrieved against the order of assessment dated 06.03.2017 passed in respect of the assessment year 2011-12 and the consequential proceedings dated 12.04.2017.

3. Heard both sides.

4. It is seen that in pursuant to the issuance of notice of proposal, an order of assessment was passed on 06.03.2017 in respect of the assessment year 2011-12. On receipt of such

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assessment order, the petitioner filed an application under Section 84 of the Tamil Nadu VAT Act on 05.04.2017. Instead of considering the said application on its own merits and in accordance with law, the Assessing Officer, issued the other impugned communication dated 12.04.2017, which in effect tantamounts to indirect rejection of the application filed under Section 84 of the said Act.

5. The grievance of the petitioner is that none of the points raised by the petitioner under Section 84 of the said Act has been considered by the Assessing Officer. Therefore, it is contended that the respondent has to consider the said application afresh after giving due opportunity of hearing to the petitioner in person. Since the petitioner has already approached the respondent and filed the application under Section 84 of the said Act, such application has to be considered and decided on its own merits and in accordance with law after giving due opportunity of hearing to the petitioner. It appears that the respondent has not done so. Therefore, without expressing any view on the merits of the assessment, I only direct the respondent to consider the application filed by the petitioner under Section 84 of the said Act once again on merits and in accordance with law and pass orders on the same after giving due opportunity of hearing to the petitioner as well. Such exercise shall be done by the respondent within a period of four weeks form the date of receipt of a coy of this order. Accordingly, the writ petition is disposed of. No costs.

-s/d-
Assistant Registrar(CSVI)

True Copy

Sub-Assistant Registrar

vsi
To

The Commercial Tax Officer,
Hosur(South),
Hosur.

WEB COPY

+1 cc to the Special Government Pleader Taxes
sr 25035
+1 cc to M/s.Adithya Reddy Advocate sr 24914

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