IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.7359 of 2017
and W.M.P.No.8022 of 2017

M/s.S.K.Agencies,
Rep. By its Proprietrix
Mrs.Usha Devi ... Petitioner

Vs.

The Assistant Commissioner (CT)
Villupuram - I Assessment Circle,
Villupuram. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue of writ of certiorari, calling for the records of the respondent in his proceedings in TIN:33116299599/2015-16, quash the assessment order dated 31.08.2016 in the light of the judgment of this Court dated 01.03.2017 made in W.P.No.105/2016 and other cases.

For Petitioner	:	Mr.P.Rajkumar
For Respondent	:	Mr.K.Venkatesh, Government Advocate.

O R D E R

Heard Mr.P.Rajkumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2. The petitioner, who is a registered dealer on the file of the respondent, is aggrieved by the impugned order, which is an order of assessment under the provisions of the TNVAT Act for the assessment year 2015-16. The assessment has been made on the ground that the petitioner has not filed E-returns till the date, when show cause notice was issued. Apart from that though the petitioner sought for time to submit objections, they did not do so and therefore, the Assessing Officer completed the assessment.

3. The learned counsel appearing for the petitioner submitted that it is true that the petitioner has not filed E-returns, but they have filed monthly returns and to substantiate the same, the petitioner has produced an acknowledgment given in their delivery book by one Tmt.Karpagam. It is not known as to what happened to the said alleged filing of monthly returns. In any event, the Court while entertaining the writ petition, granted an order of interim stay and no counter affidavit has been filed by the respondent, though the Court has granted time. Thus, this Court is inclined to remand the matter to the respondent for fresh consideration by directing the petitioner to submit their objections.

5. Accordingly, instead of setting aside the impugned assessment orders, the petitioner is directed to treat the impugned assessment order as show cause notice and submit their objections within a period of 15 days from the date of receipt of a copy of this order, after which, the respondent shall

consider the objections, taking note of the documents that the petitioner may produce and redo the assessment, in accordance with law and till the orders are passed, in terms of the above direction, no coercive action shall be initiated against the petitioner.

6. With the above direction, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

21.07.2017

Index:Yes/No
Internet : Yes/No

vsm

To

The Assistant Commissioner (CT)
Villupuram - I Assessment Circle,
Villupuram.

T.S.SIVAGNANAM, J.

vsm

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