

In the High Court of Judicature at Madras

Dated: 22.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.4395 of 2017
and WMP No.4583 of 2017

Imran Hardwares
rep. by its Proprietor

.... Petitioner

Vs

The Commercial Tax Officer (Addl.)
Tindivanam - 604 001.

..... Respondent

PETITION filed under Article 226 of the Constitution of India praying for the issuance of writ of mandamus directing the respondent to dispose of the petitioner's representation dated 26.12.2016 on merits before initiating any recovery action pursuant to assessment order dated 15.11.2016 in TIN:33744722566/2014-15.

For Petitioner : Ms.Naveena.D

For Respondent : Mr.K.Venkatesh, G.A.

O R D E R

1. Issue notice. Mr.K.Venkatesh, accepts notice on behalf of the respondent.

1.1. With the consent of counsels for parties, the Writ Petition is taken up for final hearing and disposal.

2. The limited direction that the petitioner seeks is the disposal of his representation dated 26.12.2016, which, in effect, is a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'the 2006 Act').

3. Counsel for the petitioner says that the assessment order dated 15.11.2016 has been passed, based on a mistake of fact, which is that, monthly returns, for the Assessment Year (A.Y.) 2014-15, were not filed.

3.1. It is the contention of the petitioner's counsel that, as a matter of fact, monthly returns were filed, which have not been taken into account.

3.2. For this purpose, learned counsel for the petitioner, has drawn my attention to the copies of the monthly returns and the acknowledgements received in that behalf, which have been placed on record before this Court.

4. Mr.Venkatesh, says that, if, what has been portrayed by the counsel for the petitioner is correct, a direction may be issued for consideration of the representation dated 26.12.2016.

5. Accordingly, having regard to the record placed before me and the contention of the counsels for parties, the respondent/Assessing Officer, is directed to consider the representation dated 26.12.2016, as a petition, filed under Section 84 of the 2006 Act.

6. For this purpose, the petitioner, and/or his authorised representative will appear before the respondent/Assessing Officer on 14.03.2017 at 11.00 a.m. In case, the said date is not convenient to the respondent, he will be free to fix another date, which will be proximate to the date indicated above.

6.1. On the date of hearing fixed, the petitioner, and/or his authorised representative will produce the relevant material for consideration before the respondent/Assessing Officer.

6.2. The respondent/Assessing Officer, after hearing the petitioner and/or his authorised representative, and after, considering the material placed on record, will pass an order, which will be a speaking order; a copy of which will be furnished to the petitioner.

6.3. Needless to say that the aforementioned exercise shall be completed at the earliest, though, not later than eight (8) weeks from the date of receipt of a copy of the order.

6.4. Pending consideration of the aforementioned representation, no coercive measures will be taken against the petitioner.

7. The Writ Petition is disposed of in terms of the directions set out above. Consequently, the connected Miscellaneous Petition stands closed. However, there shall be no order as to costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

sl

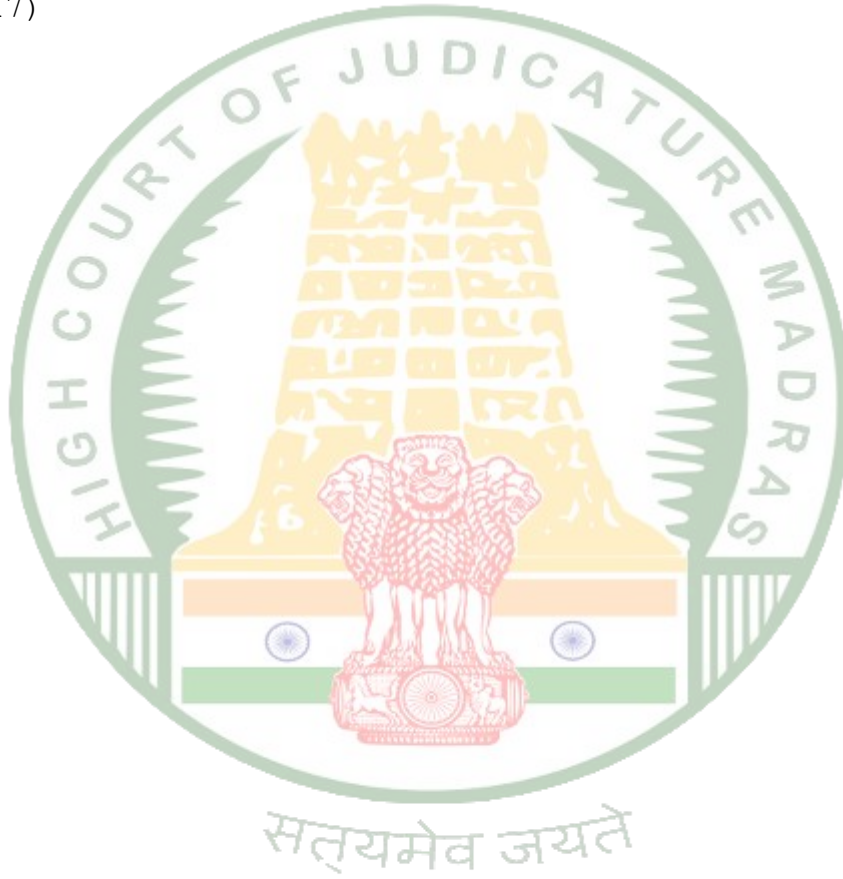
To

The Commercial Tax Officer (Addl.)
Tindivanam - 604 001.

+lcc to Special Government Pleader sr.11414

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