IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2017

CORAM

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos.11272 and 11273 of 2017
& W.M.P.Nos.12194 to 12198 of 2017

Tvl. Osman Impex,
Rep. by its Proprietor,
No.21/1G, C.A.H. Road,
Melvisharam,
Walaja Taluk,
Vellore District - 632 509. ... Petitioner in both WPs.

Vs.

The Commercial Tax Officer,
Ranipet (Sipcot). ... Respondent in both WPs.

Writ petitions 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 TIN 33624364120/2013-14 dated 18.04.2016 and consequential proceedings dated 30.11.2016 in Form 1 & TIN 33624364120/2014-15 dated 18.04.2016 respectively and quash the same(prayer in both WPs).

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Heard Mr.Adithya Reddy, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who accepts notice on behalf of the respondent and with their consent, the writ petitions are taken up for final disposal.

2.The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value

Added Tax Act, 2006 (hereinafter referred to as ''the Act'') has approached this Court, challenging the order of assessment dated 18.04.2016 for the assessment years 2013-14 and 2014-15 as well as the recovery notice. The order of assessment is an ex-parte order on the ground that the petitioner did not file objections to the revision notice dated 23.12.2015. The respondent filed counter affidavit as well as produced the xerox copy of the notice from the original file, to say that the petitioner had personally received notice on 01.02.2016.

3.The petitioner, on the other hand, would submit that the signature contained in the revision notice is not the signature of any of its employees. However, this dispute cannot be adjudicated here. Considering the fact that the petitioner is a small dealer and the assessment having been completed ex-parte, this Court is inclined to grant one more opportunity to the petitioner subject to conditions.

4.Accordingly, the petitioner is directed to pay a sum of Rs.1,50,000/- for the assessment year 2013-14 and a sum of Rs.50,000/- for the assessment year 2014-15. The petitioner is granted time to comply with the condition and pay the amount within a period of six weeks from the date of receipt of a copy of this order. If the petitioner complies with this condition, he is entitled to treat the impugned assessment orders dated 18.04.2016 for both the assessment years as a show cause notice and to submit objections within a period of fifteen days therefrom. On receipt of the objections, the respondent is directed to afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. If the petitioner fails to comply with the condition imposed by this Court within the time stipulated, the benefit of this order will not enure to the petitioner and the writ petitions shall stand automatically dismissed without further reference to this Court leaving it open to the respondent to proceed in accordance with law.

5. In light of the above direction, the order of attachment on the petitioner's property shall stand raised. In view of the above, the writ petitions shall stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

dn/rsi

To

The Commercial Tax Officer,
Ranipet (Sipcot)

+1cc to Mr.Adithya Reddy, Advocate SR.No.46176
+1cc to Special Government Pleader SR.No.46231

W.P.Nos.11272 and 11273 of 2017

GN(12/07/2017)