IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20738 of 2017
and
W.M.P.No.21559 of 2017

Tvl.New Bharath Hardwares,
represented by its Proprietor,
No.74, Gingee Road,
Tindivanam. .. Petitioner

Vs

The Deputy Commercial Tax Officer,
Tindivanam. .. Respondent

Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the respondent in TIN No.33334721773/2015-16, dated 13.06.2017 and quash the same.

For Petitioner : Mr.Adithya Reddy

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

ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent.

2.The petitioner is before this Court challenging the order of assessment under the provisions of the Tamil Nadu Value Added Tax Act, 2006 ("TNVAT Act" in short) for the assessment year 2015-2016. The petitioner's case is that in the impugned order there are calculation mistakes and the same has been passed without taking note of the specific objections raised by the petitioner. The petitioner, on receipt of the details culled out from the official website, has submitted their objections on 23.01.2017. It appears that the respondent, without affording any opportunity of personal hearing, has completed the assessment.

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3.The learned counsel for the petitioner has pointed out that errors contained in the impugned order are calculation errors.

4.Considering the nature of objections raised by the petitioner, this Court grants an opportunity to the petitioner to file a petition under Section 84 of the TNVAT Act, within a period of one week from the date of receipt of a copy of this order and on receipt of the petition, the respondent shall consider the same and pass an order on merits and in accordance with law after affording an opportunity of personal hearing to the petitioner, within a period of two weeks from the date of receipt of the petition. Till such an order is passed, no coercive action shall be initiated against the petitioner.

5.The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

KM

To

The Deputy Commercial Tax Officer,
Tindivanam.

+1 CC to Mr.Aditya Reddy, advocate sr 61373
+1 Cc to Spl. Govt. Pleader sr 61339.

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SP(15/09/2017)

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