IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.31517 of 2017 & W.M.P.No.34624 of 2017

M/s.Modine Thermal Systems (P) Ltd.,
rep. by its Authorised Signatory Mr.S.Balraj,
No.K-7, SIPCOT Industrial Park,
Mambakkam Village,
Sriperumbudur-602 106. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Sriperumbudur Assessment Circle,
@ Varadharajapuram-601 203. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent in CST/869292/2014-15 dated 21.07.2017 quash the same and further direct the respondent to re-do the assessment after following the procedure as stipulated under Section 9(2) of the Central Sales Tax Act, 1956 read with Section 22 of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mrs.Narmadha Sampath,
Special Government Pleader

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O R D E R

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mrs.Narmadha Sampath, learned Special Government Pleader for the respondent. With consent on either side, this writ petition is 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 as “the TNVAT Act”) and Central Sales Tax Act, 1956 is aggrieved by the impugned assessment order passed by the revenue under Section 22(2) of the TNVAT Act. It is seen that while making the deemed assessment, the respondent has made an addition. In fact, the petitioner has to be partly blamed because of wrong mention of the committee code. Even if it is so, before making any addition, the respondent should have put the petitioner on notice. Therefore, there has been violation of principles of natural justice to that extent.

3.Therefore, for that reason, this Court is inclined to entertain the writ petition and issue appropriate direction. However, this Court is not inclined to set aside the impugned proceedings, but would direct the petitioner to treat the impugned proceedings as a show cause notice and submit their objections within a period of15 days from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and re-do the assessment on merits and in accordance with law.

4.Writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

abr
To

The Assistant Commissioner (CT),
Sriperumbudur Assessment Circle,
@ Varadharajapuram-601 203.

+1 cc to Mr.V.Sundareswaran Advocate sr 87903
+1 cc to Special Govt Pleader sr 87941

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