IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.08.2017

CORAM:

THE HON'BLE Mr. JUSTICE T.S.SIVAGNANAM

Writ Petition No.22049 of 2017
and W.M.P.No.23101 of 2017

M/s. Jayavel Automobiles,
Rep. by its Proprietor,
No.40/5 Mariamman Koil Street,
10th Street, Tiruvannamalai,
Tiruvannamalai District ... Petitioner

..vs..

Commercial Tax Officer,
Tiruvannamalai - II Assessment Circle,
Tiruvannamalai, Tiruvannamalai District ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN 33084662595/2014-15, dated 12.04.2017, as illegal and direct the respondent to furnish the details of informations about the purchases obtained from the Departmental Website, for the alleged mismatch purchases to the petitioner and decide the case, as per the recent decision of the batch cases of the Madras High Court in W.P.No.105/2016 and others, relating to M/s. J.K.M.Graphics Solutions Pvt. Limited and others v. Commercial Tax Officer, Vepery Assessment Circle and others, dated 01.03.2017 after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr. C.Baktha Sironmoni
For Respondent : Mr. K.Venkatesh, Govt. Advocate

O R D E R

Heard Mr.C.Baktha Sironmoni, learned counsel appearing for the petitioner and Mr. K.Venkatesh, learned Government Advocate, who accepts notice for the respondent. With consent of the learned counsel appearing for both sides, the writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner has filed this writ petition, challenging the revision of assessment passed under Section 27 (1) (a) of the Tamil Nadu Value Added Tax Act, 2006 (in short "the Act"). Though the prayer sought for by the petitioner is to quash the order of assessment, the learned counsel appearing for the petitioner would submit that the petitioner would be satisfied if this Court directs the respondent to consider the petitioner's application dated 13.04.2017 filed under Section 84 of the Act.

3. The learned Government Advocate appearing for the respondent would submit that a reasonable time should be granted to the respondent to consider the said application under Section 84 of the Act.

4. In the light of the above, without going into the merits and contentions raised by the petitioner, there will be a direction to the respondent to consider the petitioner's application, dated 13.04.2017, filed under Section 84 of the Act, afford an opportunity of personal hearing to the petitioner and pass a reasoned order on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order.

5. With the above directions, this writ petition stands disposed of. No costs. Consequently, the connected WMP is closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

srk
To

1. Commercial Tax Officer,
Tiruvannamalai - II Assessment Circle,
Tiruvannamalai, Tiruvannamalai District
+1cc to Mr.C.Bakthasironmani, Advocate Sr. 59596
+1cc to Special Government Pleader, Advocate Sr. 59652

W.P.No.22049 of 2017
& W.M.P.No.23101 of 2017

NM(CO)
VR(22/8/2017)