IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.08.2017

CORAM:

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

Writ Petition No.22695 of 2017
and W.M.P.No.23792 of 2017

M/s. Ricoh India Ltd.,
Represented by its Finance Manager /
Authorized Signatory,
No.129-140 Greams Road,
Chennai 600 006 ... Petitioner

..vs..

The Assistant Commissioner (CT),
Nungambakkam Assessment Circle,
Chennai 600 031 ... Respondent

Prayer:- Writ Petition 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 his proceedings in TIN/33150461244/2014-15 and to quash the assessment order, dated 20.07.2017 passed therein.

For Petitioner : Mr. P.V.Sudakar

For Respondent : Mrs. Narmadha Sampath, Spl.G.P.,

O R D E R

Heard Mr.P.V.Sudakar, learned counsel appearing for the petitioner and Mrs.Narmadha Sampath, learned Special Government Pleader, who accepts notice for the respondent. With consent of the learned counsel appearing for both sides, the writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is before this Court, challenging the order passed by the respondent, dated 20.07.2017, by which the respondent confirmed the proposal in the show cause notice dated 12.05.2017 on the sole ground that already assessment under the Central Sales Tax Act, has been completed. The petitioner only requested for eight weeks time to submit their objections to the proposal made in the notice, dated 12.05.2017. The respondent could have either accepted or rejected such a request on certain

other reasons, other than what has been assigned in the impugned order.

3. Since every assessment is an independent proceeding and while completing the assessment under the provisions of the Tamil Nadu Value Added Tax Act, 2006, the respondent cannot state that already the assessment under the Central Sales Tax Act is completed and therefore, she will not consider the request for adjournment for filing objections.

4. Since the decision making process is completely flawed, the impugned order calls for interference. Accordingly, the writ petition is allowed, the impugned order is set-aside, the matter is remanded back to the respondent, for fresh consideration. The petitioner is directed to file their objections to the revision notice dated 12.05.2017, within a period of one week from the date of receipt of a copy of this order, after which, the respondents shall afford an opportunity of personal hearing and complete the assessment, in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

srk

To

1. The Assistant Commissioner (CT),
   Nungambakkam Assessment Circle,
   Chennai 600 031

+ 1 cc to Mr. P.V.Sudakar, Advocate,SR.61191

+ 1 cc to The Special Govt.Pleader(Taxes), SR.61336

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MN(CO)
NR 14/09/2017