IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.12.2017

Coram

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

Writ Petition No. 33912 of 2017
and
W.M.P.No. 37613 of 2017

Tvl.Sharath HP Gas Agency
Represented by its Proprietrix
Ms.Indu Pradhaban
167 & 168, JCK Nagar, Kondapuram
Kaveripakkam 632 508. ...Petitioner

Vs.

The Commercial Tax Officer (CT)
Arakonam Assessment Circle
Arakonam. ...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records of the respondent in TIN/33604303118/2014-15, dated 03.03.2017 and quash the same as arbitrary, illegal.

For Petitioner : Mr.T.V.Ganesh

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

O R D E R

Heard Mr.T.V.Ganesh, the learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, the learned Additional Government Pleader, accepting notice on behalf of the respondent. With consent on either side, the Writ Petition is taken up for disposal.

2. The petitioner is aggrieved by the impugned assessment order passed by the respondent, under the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) for the assessment year 2014-15, dated 03.03.2017.

3. According to the petitioner, 80% of the invoice numbers furnished by the respondent are incorrect, and the remaining does not pertain to the petitioner. However, this was not

clearly stated by the petitioner while filing their objections, dated 31.07.2017. Therefore, the learned counsel appearing for the petitioner submitted that, one opportunity may be granted to the petitioner to go before the Assessing Officer, and place necessary details. This request appears to be reasonable, as the petitioner has raised very pertinent and factual points, which are found to be correct that the entire revision of assessment has to be set aside.

4. Therefore, there will be a direction to the petitioner to file a Petition under Section 84 of the TNVAT Act along with necessary particulars within a period of 10 days from the date of receipt of copy of this order. In the said Petition, the petitioner is entitled to canvass the other issues as well. On receipt of such Petition, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law, without observing that the Petition is not maintainable. Such orders shall be passed within a period of two weeks from the date on which the Petition is filed and after affording an opportunity of personal hearing to the petitioner. Till then, no coercive action shall be initiated against the petitioner.

5. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

dna/ sd

To

The Commercial Tax Officer (CT)
Arakonam Assessment Circle
Arakonam.

+ 1 cc to MR.P.R. Kumar, Advocate Sr.92453

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KK(CO)
EU(22/01/2018)