IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.07.2017

CORAM:

The Hon'ble Mr.Justice T.S.Sivagnanam

W.P.Nos.14020 of 2017
and
W.M.P.Nos.15230 & 15231 of 2017

M/s.Sri Meenakshi Agencies,
Represented by its Proprietor - S.Ganesan,
No.35, Mariamman Koil Street,
Panruti,
Cuddalore District. .. Petitioner

Vs.

The Commercial Tax Officer,
Panruti (Town) Assessment Circle,
Panruti,
Cuddalore District. .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of writ of certiorari to call for the records on the file of the respondent in its impugned proceedings made in TIN No.33564481426/2013-2014 dated 15.07.2016 and quash the same.

For Petitioner .. Mr.S.Rajasekar

For Respondent .. Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.S.Rajasekar, the learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2. The petitioner, who is a registered dealer on the file of the first respondent, under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) is before this Court, challenging the order of assessment, dated 15.07.2016, on the ground that the respondent completed the assessment, holding that the petitioner has not produced documentary evidence for filing monthly returns for the month of December 2013, in the

Office of the respondent. Even before this Court, the petitioner has miserably failed to produce any document to show that the monthly returns were filed.

3. The learned counsel appearing for the petitioner submitted that the petitioner is a small dealer, and, an opportunity may be granted to them to go before the Authority, and explain the circumstances.

4. I have heard the learned Government Advocate on the above submissions.

5. Considering the peculiar facts and circumstance of the case, this Court is inclined to grant one more opportunity to the petitioner, subject to certain conditions (as mentioned infra) :-

i) The petitioner is directed to pay a sum of Rs.1,50,000/- (Rupees One Lakh and Fifty Thousand only) within a period of four weeks from the date of receipt of a copy of this order.

ii) If the petitioner complies with the aforesaid condition, they are entitled to treat the impugned order as a show cause notice, and submit their objections within a period of 7 days thereafter.

iii) On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner, and redo the assessment in accordance with law. and

iv) In case, the petitioner fail to comply with the aforementioned conditional order, passed by this Court, the benefit of this order will not enure to the petitioner, and resultantly, the Writ Petition will stand dismissed automatically, without further reference to this Court, leaving it open to the respondent to proceed with the matter in accordance with law against the petitioner.

6. The Writ Petition is disposed of on the aforesaid terms and conditions. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

The Commercial Tax Officer,
Panruti (Town) Assessment Circle,
Panruti,
Cuddalore District.

+1cc to Mr.R.Hemalatha, Advocate sr.49194

+1cc to Special Government Pleader sr.49447

W.P.Nos.14020 of 2017

rk(co)
ss(8/8/2017)