IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.07.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.3736 of 2017 and
W.M.P.No.3794 of 2017

K.Rajkumar ... Petitioner

Vs

The Assistant Commissioner (CT)
Villupuram Assessment Circle,
Villupuram - 605 602. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the impugned proceeding of the respondent in TIN: 33884681846/2013-2014 and quash the impugned order dated 29.07.2016 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.K.Venkatesh
Government Advocate

ORDER

Heard Mr.P.Rajkumar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent. With the consent on either side, the 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 [TNVAT Act], is aggrieved by the impugned order, which is an order of assessment under the said Act for the year 2013-2014.

3.The only ground on which the impugned order has been challenged is by contending that the petitioner was not afforded reasonable opportunity to make their submissions and without considering the reply filed by the petitioner to the notice dated 12.08.2014, the respondent has passed the order after two years after the notice was issued.

4.On a perusal of the material papers available in the typed set of papers, it is seen that the petitioner has filed the objections and the same has been received in the office of the respondent on 24.10.2014 as per the signature and seal affixed to the letter dated 24.10.2014. It appears that the notice was issued by a different officer and after two years, the present incumbent has passed the impugned order. Hence, the impugned proceedings are total violation of the principles of natural justice. Hence, for that reason alone, the same calls for interference.

5.Accordingly, the Writ Petition is allowed. The impugned order is set aside and the matter is remanded to the respondent for fresh consideration, who shall afford an opportunity of personal hearing to the petitioner, peruse the objections and documents that the petitioner may produce and re-do the assessment by passing a speaking order in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar(J)

True Copy

Sub-Assistant Registrar

Sgl

To

The Assistant Commissioner (CT)
Villupuram Assessment Circle,
Villupuram - 605 602.

+1 CC to Spl. Govt. Pleader(Taxes), sr 46484
+1 CC to Mr.P. Rajkumar, Advocate sr 46450

W.P.No.3736 of 2017

SP(31/07/2017)