

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.10.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25254 of 2017

and

W.M.P.No.26699 of 2017

Tvl.Chamundi Steel Casting (India) Ltd.,
Rep. by its Director
Sl.No.145/2A, Kalukondapalli Village,
Denkanikottai, Tamil Nadu.Petitioner

Vs.

The Assistant Commissioner (ST),
Hosur (South).Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the Respondent in order dated TIN No.33423360959/2012-13 dated 04.08.2017 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.K.Venkatesh
Government Advocate

ORDER

Heard Ms.D.Naveena, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent. With the consent on either side, the Writ Petition is taken up for final disposal.

2.The petitioner is aggrieved by the impugned order which is an assessment order under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2012-13.

3.The petitioner's case is that they had not provided reasonable opportunity to put forth their objections, as they did not receive the notice for personal hearing.

4.The respondent has given written instructions to the learned Special Government Pleader vide letter dated 22.09.2017 wherein it has been stated that the notices calling upon the

petitioner to appear for personal hearing along with the original records were sent by registered post and even though such opportunity was granted, since the petitioner did not appear, the assessment has been completed.

5.The petitioner reiterated that they have not received the notices dated 05.01.2017 and 15.02.2017. However, without going further into the said controversy, this Court is inclined to give one more opportunity to the petitioner to cooperate in the assessment proceedings.

6.Accordingly, the Writ Petition is disposed of, by directing the petitioner to treat the impugned order as show cause notice and submit their objections within a period of 15 days from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the authorised representative of the petitioner and redo the assessment in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (ST),
Hosur (South)

+1 cc to Adithiya Reddy,advocate,sr.71857

+1 cc to Spl.Govt.Pleader,sr.71762.

Krd 10/11

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