

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.07.2017

CORAM

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

W.P.No.16485 of 2017 and
W.M.P.No.17834 of 2017

M/s.Kohinoor Agencies, rep.by
its proprietor, L.Periyasamy ... Petitioner

Vs.

1. The Commercial Tax Officer-IW,
Puducherry.
2. The Appellate Assistant Commissioner (CT),
Commercial Taxes Department,
Puducherry. ... Respondents

Prayer : Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the first respondent in PGST.No.101740/2006-07 dated 01.6.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.K.R.Harin,AGP (Pondy)

O R D E R

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.K.R.Harin, learned Additional Government Pleader (Pondy) appearing for the respondents. With the consent on either side, the writ petition is taken up for disposal.

2. The petitioner is before this Court challenging the revised assessment order under the provisions of Pondicherry General Sales Tax Act (PGST Act), 1967.

3. The petitioner though has raised several contentions before this Court in questioning the impugned order, it may not

be necessary for this Court to go into those aspects on account of subsequent development.

4. Pursuant to the direction issued by this Court in W.P.Nos.16087 and 16088 of 2014 dated 04.08.2016, the Indian Oil Corporation has produced certain "C" Forms directly to the Department, based on which, the revised assessment order has been passed, which is impugned in this writ petition. It is evident that the petitioner did not have sufficient opportunity to put forth their submission before the Assessing Officer.

5. In the light of the same, the writ petition is disposed of with a direction to the petitioner to treat the impugned proceedings as a show cause notice and submit their objections within a period of fifteen days from the date of receipt of copy of this order, after which, the respondent shall afford an opportunity of personal hearing and re-do the assessment in accordance with law. No costs. Consequently, the connected miscellaneous petition is also closed.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

gsk

To

1. The Commercial Tax Officer-IW,
Puducherry.
2. The Appellate Assistant Commissioner (CT),
Commercial Taxes Department,
Puducherry.

+1cc to Mr.R.Senniappan, Advocate Sr. 52354
+1cc to the Government Pleader (Pondicherry), Sr. 52988

W.P.No.16485 of 2017

AR(IV)
VR(16/8/2017)