IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16552 of 2017 &
W.M.P.No.17908 of 2017

Tvl.Mahalakshmi Creations,
Rep. by its Partner, R.Rajaram,
Reddipatti Mariamman Koil,
Jagirreddipatti, Salem - 5. ... Petitioner

Vs.

The Commercial Tax Officer,
Omalur Assessment Circle,
Omalur. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a writ of certiorari calling for the records on the files of the respondent in TIN 33936326987/2015-16 dated 28.02.2017 and connected proceeding dated 05.04.2017 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 Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader.

O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent. With the consent on either side the writ petition itself is taken up for final disposal.

2.The petitioner has challenged an order passed by the respondent dated 28.02.2017, under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act), pertaining to the assessment for the year 2015-16. After the assessment was completed based on the returns filed by the petitioner, the respondent issued a notice dated 16.02.2017, proposing to revise the assessment by invoking his power under Section 84 of the TNVAT Act. The petitioner submitted his objections and stated that the material evidence has been already put forth and requested to drop the proceedings. The respondent has passed the impugned order on the ground that no records have been filed to prove that 7 flats are remaining unsold.

3.The learned counsel for the petitioner would submit that already all records were placed before the Assessing Officer. However, there is no material placed before this Court to substantiate the said submission. In any event, considering the fact that the respondent has invoked the power under Section 84 of the Act, one more opportunity can be granted to the petitioner to produce the documents and to explain the defects which have been pointed out in the impugned order.

4.Accordingly, the petitioner is directed to treat the impugned order as a show cause and submit their objections in writing, within seven days from the date of receipt of a copy of this order and appear before the Assessing Officer and produce all the documents and records to substantiate their claim and after considering the objections and the documents, that may be produced by the petitioner, the respondent is directed to pass fresh orders on merits and in accordance with law. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To

The Commercial Tax Officer,
Omalur Assessment Circle,
Omalur.

+1 cc to Mr.R.Senniappan,advocate,sr.49945

+1 cc to Govt.Pleader,sr.49622.

Krd 29/7