IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.07.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.18287 of 2017
and W.M.P.No.19856 of 2017

M/s.Dawood Stationery Paper STores,
Represented by its Partner,
No.39, Anderson Street,
Chennai - 600 001. .. Petitioner

..Vs..

Assistant Commissioner (CT),
Kothawalchavadi Assessment Circle,
Wawoo Mansion,
Chennai - 600 001.
.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No.33780200501/2013-14 dated 28.03.2016 and to quash the orders passed therein and to direct the respondent to pass revised orders pursuant to the petition filed under Section 84 of the TNVAT Act, 2006, after verifying the accounts and providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.C.Baktha Siromoni, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondent. With the consent on either side, the writ petition itself is taken up for 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 an order of assessment under the said Act passed by the respondent for the financial year 2013-14. To the notice dated 14.01.2016, the petitioner had submitted their objections. The respondent on going through the objections opined that the petitioner has not furnished the breakup details of reversal to be examined and therefore rejected the objections and confirmed the proposal in the notice dated 14.01.2016. The petitioner immediately filed a petition under Section 84 of the TNVAT Act on 18.05.2016 which has been delivered in the office of the respondent on the very same day as per the endorsement in the letter delivery book. Though the petition is pending as on date, the respondent has issued a recovery notice dated 24.05.2016 and addressed the same to the petitioner's bankers. If in the opinion of the respondent, breakup details are required nothing prevented the respondent to direct the dealer to appear in person and produce the breakup details. If such procedure had been adopted by the respondent which in my view is a reasonable procedure, the present litigation itself could have been avoided. In any event, the petitioner has filed a petition under Section 84 of the TNVAT Act on 18.05.2016. Therefore, the respondent should consider the same, afford an opportunity of personal hearing to the petitioner, go through the breakup details and then re-do the assessment in accordance with law.

3.In the light of the above, the writ petition is disposed of by directing the respondent to consider the petition filed under Section 84 of the TNVAT Act dated 18.05.2016, afford an opportunity of personal hearing to the petitioner and pass a reasoned order on merits and in accordance with law. In the light of the above direction, the respondent is not entitled to take any coercive action against the petitioner and the notice issued in Form-U dated 24.05.2016 shall stand suspended till fresh orders are passed in terms of the above directions. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

To

Assistant Commissioner (CT),
Kothawalchavadi Assessment Circle,
Wawoo Mansion,
Chennai - 600 001.

+1cc to Special Government Pleader in sr.no.51219

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RJ(CO)
NR 16/08/2017