In the High Court of Judicature at Madras

Dated : 25.7.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18977 of 2017 & WMP.No.20475 of 2017

M/s.ACME Technologies,
rep.by its Partner ...Petitioner

Vs.

The Deputy Commercial Tax
Officer, Tindivanam. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in order dated 31.3.2017 in TIN : 33944723523/2015-16 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by the order of assessment dated 31.3.2017 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2015-16.

3. It is seen that the petitioner, though received the pre-assessment notice dated 03.12.2016, failed to submit any objection. Only after the impugned order of assessment was passed, the petitioner sent a representation on 21.6.2017 under Section 84 of the said Act. Since the said application is pending, the writ petition is disposed of with a direction to the respondent to consider the same on merits and pass

appropriate orders thereon in accordance with law, within a period of three weeks from the date of receipt of a copy of this order. Till then, no coercive action shall be initiated against the petitioner to recover the tax and penalty as quantified in the impugned assessment order. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer, Tindivanam.

+1cc to Mr/s Adithiya Reddy, Advocate, S.R.No.52658
+1cc to the Government Pleader, S.R.No.52645

WP.No.18977 of 2017&
WMP.No.20475 of 2017

AK(CO)
EU 17.08.17