IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.02.2017

CORAM:

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.2937 of 2017

and W.M.P.No.2825 of 2017

M/S.Nu MRG Garmentss
Represented by its Proprietor
Mr.K.Ravindhiran
81/191, Bazaar street
Virudhachalam - 606 001. ... Petitioner

vs.

The Deputy Commercial Tax Officer (Main)
Virudhachalam Assessment Circle
Virudhachalam. ... Respondent

Writ petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of certiorarified Mandamus, to call for the impugned proceedings of the respondent in TIN:33164424610/2015-2016 and quash the order dated 18.11.2016 as passed based on the departmental intranet website and without granting opportunity to the petitioner as provided under Section 22(4) of the TNVAT Act and further direct the respondent to issue a notice to the petitioner and pass orders in accordance with law after granting reasonable opportunity as contemplated under the provisions of the TNVAT Act.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.Mr.S.Kanmani Annamalai
Addl. Govt. Pleader (Tax)

ORDER

1.Notice, in this writ petition, was issued on 07.02.2017.

1.1 Mr.Annamalai, has obtained instructions in the matter on behalf of the respondent.

2. As noted on 07.02.2017, it appears that the pre assessment notice was dispatched in the earlier name of the proprietorship concern i.e., 'M.R.G. Santha Readymades and Textiles' and therefore, the petitioner did not receive the same.

3. To be noted, the new name given to the proprietorship concern (as indicated in the cause title as well), is: 'Nu MRG Garmentss'.

3.1 Notably, the impugned assessment order, dated 18.11.2016, has also been passed in the earlier name of the proprietorship concern i.e., 'M.R.G. Santha Readymades and Textiles'.

3.2 Furthermore, the record seems to show that, no personal hearing was granted to the petitioner before passing the impugned assessment order, which, otherwise is based on best judgment, in exercise of powers under Section 22(4) of TNVAT Act, 2006.

3.3. The impugned order relates to assessment year (AY) 2015-2016.

4.Having regard to the aforesaid facts and circumstances, the impugned assessment order is set aside with liberty to the respondent to redo the assessment, after affording an opportunity of personal hearing to the petitioner.

4.1 Let the needful be done at the earliest, though, not later than ten(10) weeks from the date of receipt of a copy of this order.

5. The Writ Petition is disposed of in terms of the aforesaid directions.

5.1 Resultantly, the connected pending application is also closed. There shall, however, be no order as to costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Deputy Commercial Tax Officer (Main)
Virudhachalam Assessment Circle
Virudhachalam.

+1 CC to Mr.P.Rajkumar, Advocate Sr.No.10663

+1 CC to Government Pleader, High Court, Chennai Sr.No.10781

W.P.No.2937 of 2017
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NR(CO)
KP(17.03.2017)