

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.08.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No. 16294 of 2006

and

W.P.M.P.No. 15745 of 2006

Tvl.T.F.B.INDIA
No.187, Balfour Road,
Chennai - 600 010.

...Petitioner

Vs.

The Commercial Tax Officer,
Ayanavaram Asst. Circle,
Chennai.

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records on the file of the respondent in TNGST/1000102/2003-2004/24.03.2006 quash the proceedings as illegal and contrary to the Act and Rules and pass such further order or direction in the nature of a writ or order in the facts and circumstances of the case.

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For Petitioner	:	No appearance
For Respondent	:	Mr.K.Venkatesh Government Advocate

ORDER

None appears for the petitioner. Heard Mr.K.Venkatesh, the learned Government Advocate for the respondent.

2. The petitioner, who is a registered dealer on the file of the respondent, under the provisions of the Tamil Nadu General Sales Tax Act, 1959 (henceforth, referred to as 'TNGST Act') is aggrieved by the impugned order, dated 24.03.2006, which is an order of revision of the assessment for the year 2003-2004, under the TNGST Act.

3. The only ground, on which, the order passed by the respondent is impugned, is by contending that, prior to the revision of the assessment already completed, the petitioner did not have any opportunity to raise any objections, and no notice was issued by the respondent, before revising the assessment.

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4. Though the Writ Petition was admitted and interim stay was granted on 07.06.2006, till date, the respondent has not filed any counter affidavit. Further, on a reading of the impugned order, it is evidently clear

that, no show cause notice was issued to the petitioner. Therefore, this Court is inclined to accept the stand taken by the petitioner that the impugned order is in violation of principal of natural justice.

5. Considering the fact that the Writ Petition has been pending before this Court since 2006, this Court is inclined to issue proper direction, instead of setting the impugned order. Accordingly, this Writ Petition is disposed of, by directing the petitioner to treat the impugned proceedings as a show cause notice and submit their objections within a period of thirty days from the date of receipt of a copy of this order, after which, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

सत्यमेव जयते

01.08.2017

sd/nmm

Index : yes/no

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To
The Commercial Tax Officer,
Ayanavaram Asst. Circle, Chennai.

T.S.Sivagnanam, J.



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