



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.03.2017

CORAM

WEB COPY

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.(MD)No.3447 of 2017

and

W.M.P(MD)No.2804 of 2017

Tvl.Uttam Electronics

Rep. by its Partner : N.Mohan Kumar,

No.17, SBI Officers Colony,

Bye Pass Road, Madurai-10.

... Petitioner

-vs-

The Assistant Commissioner (CT),

Madurai Rural (South) Circle,

Madurai-20.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records on the file of the respondent in TIN No : 33715162041/2014-15 dated 31.01.2017 and quash the same as without jurisdiction, against the principles of Natural Justice and against the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Tamil Nadu Value Added Tax Rules, 2007.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.R.Karthikeyan

Additional Government Pleader

O R D E R

This petition has been filed, seeking to quash the impugned order in TIN No : 33715162041/2014-15 dated 31.01.2017, by which, it was proposed for revision of tax with levy of penalty.

2.Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3.It is seen that the petitioner has filed objection and the impugned order has been passed without considering the objection filed by the petitioner in detail.

4.When the matter is taken up for hearing, learned counsel for the petitioner has submitted that the petitioner is willing to



deposit 10% of the balance tax amount without prejudice to its rights and has filed an affidavit dated 28.02.2017 to that effect.

5. In view of the above submission, this Writ Petition is allowed and the matter is remitted to the authority concerned. The petitioner, without prejudice to its rights, is directed to remit 10% of the amount to the respondent on or before 31.03.2017 and the petitioner shall appear before the respondent personally on 04.04.2017. The respondent, after considering the objection filed by the petitioner and hearing the petitioner, shall pass appropriate orders thereafter. In case, the petitioner fails to appear, the respondent is at liberty to pass orders after recording the absence of the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(C)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Madurai Rural (South) Circle,
Madurai-20.

NBI
JS/SKN/RSK/17.03.2017/2P-2C

W.P. (MD) No. 3447 of 2017
02.03.2017