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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 04.01.2017
CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.(MD) No.81 of 2017
and
W.M.P(MD)No.82 of 2017

M/s.Chamunda Steels,
represented by its Proprietor J.Babu Singh,
248-C, Kamarajar Salai,
American Mission Lane,
Madurai - 625 009. .. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records on the file of the respondent in TIN 33164820952/2014-15, dated 8.9.2015 and proceedings dated 29.11.2016 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and to direct the respondent to pass assessment order by considering the objection and records filed by the Petitioner vide application dated 8.6.2016 on merits after affording opportunity of being heard to the Petitioner within the time frame fixed by this Court.

For Petitioner : M/s.S.Karunakar
For Respondent : Mr.R.Karthikeyan
Addl.Govt.Pleader

O R D E R

This writ petition has been filed, seeking for issuance of a writ of Certiorarified Mandamus calling for the records on the file of the respondent in TIN 33164820952/2014-15, dated 8.9.2015 and proceedings dated 29.11.2016 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice and to direct the respondent to pass assessment order by considering the objection and records filed by the Petitioner vide application dated 8.6.2016 on merits after affording opportunity of being heard to the Petitioner within the time frame fixed by this Court.

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2.Mr.R.Karthikeyan learned Additional Government Pleader takes notice for the respondent. By consent of both parties, the main Writ Petition is taken up for final disposal.

3.The Petitioner aggrieved by the impugned order, dated 8.9.2015, filed a petition under Section 84 of the Tamil Nadu Value Added Tax,2006(hereinafter called as the 'Act'), stating that there is an error apparent on the face of the records and that the authority concerned shall interfere with the said order.

4.The Petition, dated 8.6.2016 filed under Section 84 of the 'Act' was rejected on 29.11.2016, against which, the Petitioner has got a remedy of revision under Section 54 of the 'Act' and for filing the revision, the maximum time prescribed under Section 54 of the 'Act' is 60 days, including the period of condonation of delay.

5.As the Petitioner has submitted that he has already deposited 25% of the amount, the Joint Commissioner concerned is empowered to consider the case of the Petitioner, as according to him, no opportunity of being heard, which is a mandatory requirement. It is open to the Joint Commissioner concerned to consider the entire pleadings of the Petitioner and pass orders on his request, in accordance with law.

6.With the above direction, the Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(Writs)

/True Copy/

Sub Assistant Registrar

To:
The Deputy Commercial Tax Officer,
kamarajar Salai Assessment Circle,Madurai.

+1cc to Mr.S.Karunakar, Advocate, SR.No.943
+1cc to Special Government Pleader, SR.No.819

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