

In the High Court of Judicature at Madras

Dated : 03.7.2018

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No. 7110 of 2018 & WMP.No. 8977 of 2018

M/s. Boyance Infrastructure (P) Ltd.,
rep. by its Authorized Signatory
V.B. Manikya Gupta

...Petitioner

Vs

The Assistant Commissioner (CT),
Poonamallee Assessment Circle,
Station : Varadarajapuram,
Chennai-123.

...Respondent

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari to call for the
records comprised in impugned TIN/33661666140/2013-14 dated
28.2.2018 on the file of the respondent and quash the same.

For Petitioner : Mr. Mohammed Shaffiq
For Respondent : Mr. M. Hariharan, AGP

ORDER

Heard both. In view of the glaring errors, which are
apparent on the face of the impugned order, the writ petition
itself is taken up for final disposal.

2. The respondent proposed to revise the assessment for the
year 2013-14 under the provisions of the Tamil Nadu Value Added
Tax Act, 2006 and issued a notice dated 11.3.2015. The
petitioner submitted their reply dated 14.4.2015. The
respondent, in the impugned order, noted the said reply dated
14.4.2015 in the reference column in S.No.6. However, on a
perusal of the impugned order, this Court finds that the
respondent referred to the explanation offered by the petitioner
for the assessment year 2011-12, by, in fact, verbatim
extracting the same and without any discussion, completed the
assessment. In my considered view, the assessment has been done
without due application of mind and based on irrelevant
consideration not germane to the issue involved. These are
sufficient grounds to interfere with the impugned order.

3. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remanded to the respondent for a fresh consideration. The respondent shall take note of the explanation dated 14.4.2015, afford an opportunity of personal hearing and redo the assessment in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

RS

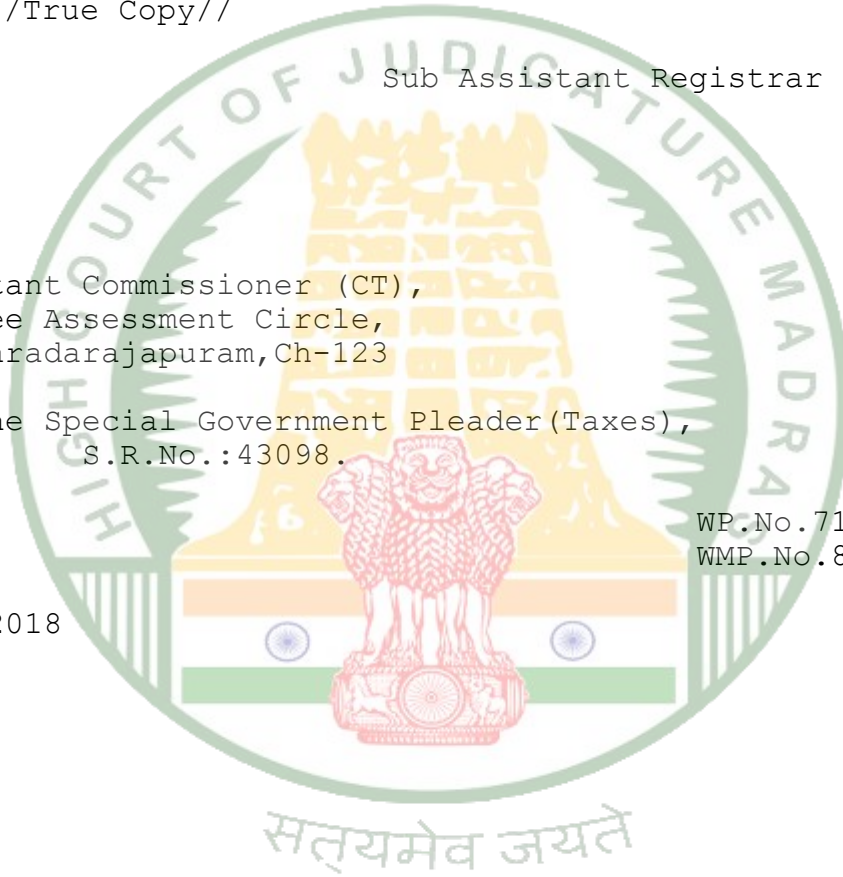
To

The Assistant Commissioner (CT),
Poonamallee Assessment Circle,
Station:Varadarajapuram,Ch-123

+1cc to the Special Government Pleader(Taxes),
S.R.No.:43098.

WP.No.7110 of 2018&
WMP.No.8977 of 2018

KK(CO)
BM 18/07/2018



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