

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.5322 of 2018

and

W.M.P.No.6543 of 2018

Tvl.R.S.S.Stores,
represented by its Proprietor
Mr.K.Senthil Kumar,
5/41, Pillaiyar Koil Street,
Pallavaram,
Chennai - 43.

..Petitioner

vs.

The Assistant Commissioner [CT],
Pallavaram Assessment Circle,
32 & 33, 2nd Street, Sripuram,
Chrompet, Chennai - 600 044.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of respondent in TIN No.33330944981/2014-15 dated 13.06.2016 and quash the same.

For Petitioner :

Mr.D.Vijayakumar

For Respondent :

Mr.M.Hariharan

Additional Government Pleader

ORDER

Heard Mr.D.Vijayakumar, learned counsel for petitioner and Mr.M.Hariharan, learned Additional Government Pleader for respondent.

2. Petitioner has challenged the order of assessment for Assessment Year 2014-15 under the provisions of the Tamil Nadu Value Added Tax Act, 2006. When the writ petition was heard on 23.03.2018, this Court directed the petitioner to pay a sum of Rs.1,00,000/- within a time frame. The time stipulated by this Court is yet to expire. In the mean time, the writ petition came up for hearing.

3. A perusal of the impugned order reveal that details have been taken from the official website of the Department and on allegation that petitioner has suppressed sales and evaded tax. However, adequate opportunity should be given to the petitioner to rebut the allegation. Therefore, this Court directs the petitioner to comply with the conditional order of this Court by paying a sum of Rs.1,00,000/- and on compliance of the same, the petitioner is permitted to treat the impugned proceedings as show cause notice and submit their objections for which an opportunity of personal hearing should be granted and the petitioner should be permitted to reconcile the transaction and fresh assessment order be passed on merits and in accordance with law.

The Writ Petition is disposed of with the above direction. No costs.

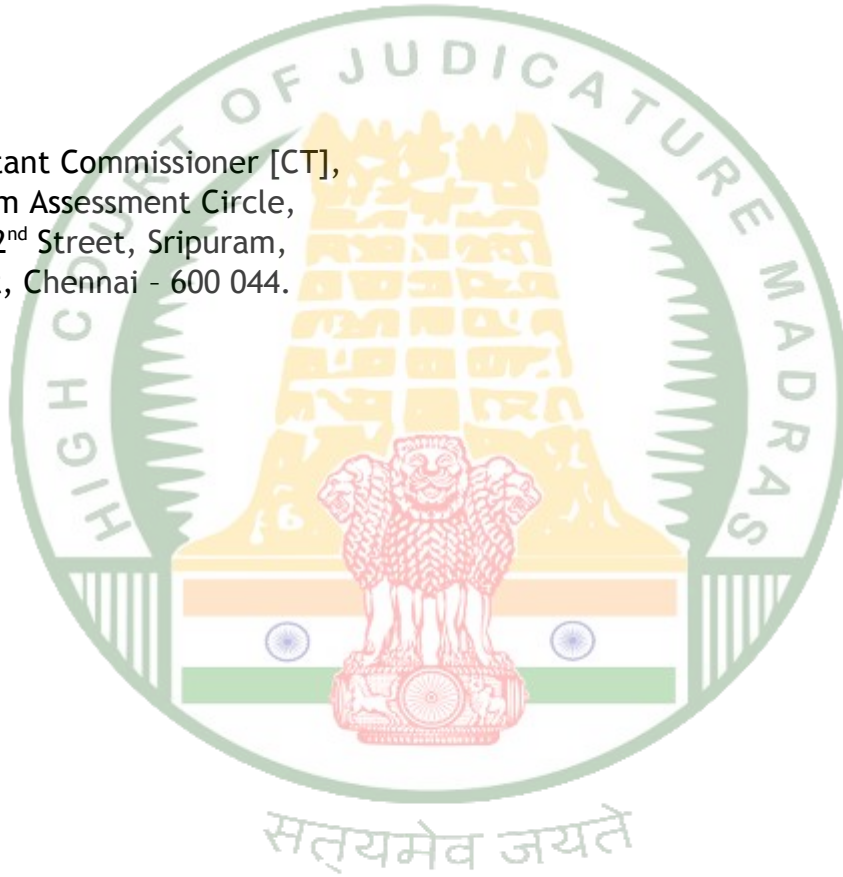
Connected miscellaneous petition is closed.

13.04.2018

Index : Yes/No,
Internet : Yes
gm

To

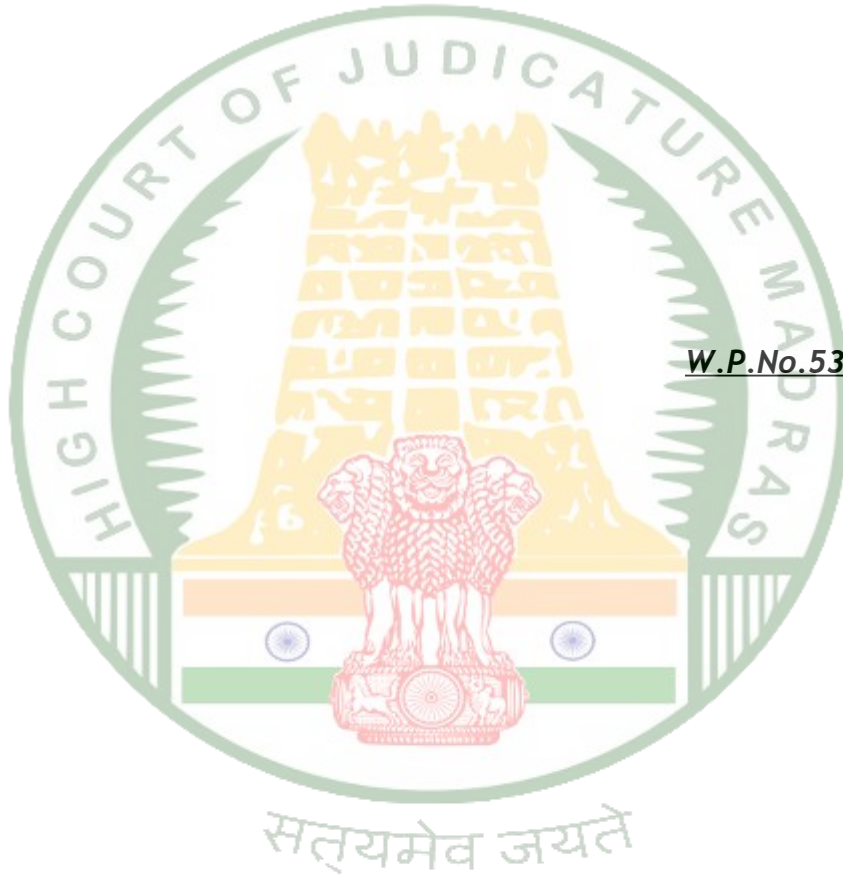
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T.S.SIVAGNANAM, J

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