IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 16.04.2018
CORAM
THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM
W.P.No.10479 of 2017 &
W.M.P. No.11376 of 2017

Y.R. Gaitonde Medical Educational and
Research Foundation
Voluntary Health Service
Tidel Park Road
Taramani, Chennai - 600 113
Rep. by its Manager ... Petitioner

v.

Commercial Tax officer
Adyar Assessment Circle
Chennai. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings leading to passing of the revised Assessment order vide TIN/33880962090/2014-15, dated 20.03.2017, quash the same and direct the respondent to pass fresh revised assessment order after providing an opportunity of reply and personal hearing.

For Petitioner : Mr.S.Sathiyanarayanan

For Respondent : Mr.M.Hariharan
Addl. Govt. Pleader (T)

ORDER

Heard Mr.S.Sathiyanarayanan, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondents.

2. The petitioner is aggrieved by an order of assessment under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the assessment year 2014-15. Challenge to the impugned order is on the ground of violation of principles of natural justice.

3. Though the petitioner had filed detailed objections dated 07.03.2017 to the revision notice dated 20.05.2016, the same was not referred to in the impugned order dated 20.03.2017. The record shows that the explanation was received in the office of the respondent on 08.03.2017 vide postal acknowledgment card.

4. The respondent in the counter affidavit would state that sufficient time, i.e., above ten months, was granted to the petitioner and only thereafter, the impugned order was passed.

5. In any event, the office of the respondent having received the explanation given by the petitioner, should have considered the same and afforded an opportunity of personal hearing and then completed the assessment.

6. Thus, for the above reasons, the writ petition is allowed and the impugned order is set side and the matter is remitted back to the respondent for fresh consideration, who shall afford an opportunity of personal hearing considering the objections filed by the petitioner, peruse the documents produced by the petitioner and redo the assessment in accordance with law, within a period of thirty days from the date of receipt of a copy of this order. The petitioner is directed to produce the copy of the objections along with the copy of this order in person to the respondent. No costs. Consequently,connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax officer
Adyar Assessment Circle
Chennai.

+1 cc to Special Govt Pleader(Tax) sr 28537
+1 cc to Mr.S.Sathyanarayanan Advocate sr 27998

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