IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.7182 of 2018
in
W.M.P.Nos.8913 & 8914 of 2018

M/s. Durga Glass Plywood & Hardwares,
rep. By its Proprietor - Devendrakumar
Amman Complexe,
Bye-pass Road,
Dharapuram,
Tiruppur District.
..Petitioner

vs.

The Deputy State Tax Officer (Main),
Dharapuram,
Tirupur District. ..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TIN No.33743023611/2014-15 dated 22.01.2018 and quash the same.

For Petitioner : Mr.R.Hemalatha
For Respondent : Mrs.G.Dhana Madhri
Government Advocate (Tax)

O R D E R

The petitioner is aggrieved against the order of assessment made in respect of the assessment year 2014-15.

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

3. The only objection raised before this Court is that the Assessing Officer has erred in making the assessment by bifurcating the assessment order into two parts, one under section 3(4) and the other under Section 3(2) of the Tamil Nadu Value Added Tax Act, 2006. Perusal of the impugned order would

show as to why the Assessing Officer has chosen to pass such order of assessment invoking the provision under Section 3(4) for the period from April 2014-15 and under Section 3(12) for the month of March 2015 alone.

4. There is no dispute to the fact that the order of assessment was passed after complying with the principles of natural justice. When that being the factual position, I do not think that the petitioner is entitled to invoke the jurisdiction of this Court and canvass the correctness or otherwise of the assessment order by raising the above contention, which in my considered view, has to be considered and decided only by the next fact finding authority, since the reason for making such assessment by the Assessing Officer rests on the factual aspect of the matter.

5. Therefore, without expressing any view on the merits of the contentions raised by both parties, this Writ Petition is disposed of by granting liberty to the petitioner to agitate the matter before the Appellate Authority by filing an appeal within a period of two weeks from the date of receipt of copy of this order by complying with the other statutory requirements for filing such appeal. If any such appeal is filed within the time stipulated, the Appellate Authority shall consider and pass orders on the same on merits and in accordance with law, without reference to the period of limitation, within a period of six weeks thereafter. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

vsi

To

The Deputy State Tax Officer (Main),
Dharapuram,Tirupur District.

+1cc to Mr. R.Hemalatha, Advocate, S.R.No. 69856
+1cc to the Special Government Pleader, S.R.No. 69764

W.P.No.7182 of 2018

RSV(CO)
GN(30/10/2018)