IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.01.2018

CORAM

The Hon'ble Mr.Justice T.S.Sivagnanam

W.P.Nos.853 & 854 of 2018

M/s.Praveen Enterprises
represented by its Proprietor N.Lavan,
... Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (CT)
Coonoor, Nilgiris District.
... Respondent in both W.Ps.

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified, to call for the records relating to the proceedings in TIN No.33092540957/2012-2013 and 2013-14, dated 17.11.2017 order passed by the first respondent and to quash the same.

For Petitioner in both W.Ps. : Mr.S.Raveekumar

For Respondent in both W.Ps. : Mrs.G.Dhana Madhri
Government Advocate

COMMON ORDER

Heard Mr.S.Raveekumar, the learned counsel appearing for the petitioner and Mrs.G.Dhana Madhri, the learned Government Advocate, accepting notice on behalf of the respondent.

2. The petitioner, who is a registered dealer on the file of the respondent, under the provisions of Tamil Nadu Value Added Tax Act, 2006 (hereinafter, referred to as 'TNVAT Act'), is aggrieved by the impugned orders of assessment passed under the provisions of the TNVAT Act for the assessment years 2012-2013 and 2013-14 respectively, dated 17.11.2017.

3. The impugned orders state that the petitioner did not

respond to the revision notice, dated 14.04.2017. The record of the proceeding shows that the revision notice was issued to the petitioner on 09.09.2016, for which, the petitioner had submitted detailed objections, which was delivered in the Office of the respondent on 21.10.2016, as could be seen from the endorsement made in the letter delivery book. It appears that, this record was not ..placed for consideration of the respondent, while passing the impugned assessment orders, in which, there is no reference to the revision notice, dated 09.09.2016.

4. Thus, for the above reasons, this Court is inclined to remand the matter to the respondent for fresh consideration.

5. Accordingly, both the Writ Petitions are allowed and the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration, by directing the respondent to consider the objections filed by the petitioner, dated 04.10.2016 and 18.10.2016, and after affording an opportunity of personal hearing to the petitioner, redo the assessment in accordance with law. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

msm/sd

To

The Assistant Commissioner (CT)
Coonoor, Nilgiris District.

+2ccs to Mr.S.Raveekumar, Advocate, S.R.No.3564
+1cc to the Government Pleader, S.R.No.3907

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SAI(CO)
CS/28/02/18