IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.7701 of 2018

M/s.The General and Industrial Leathers (P) Limited, represented by
Mr.Thomas Chandy, Managing Director
2, Anna Road, Nagalkeni
Chrompet, Chennai- 44 ... Petitioner

vs

The Assistant Commissioner
Pammal Assessment Circle
32 & 33 Sripuram, 2nd Street
Chrompet, Chennai - 44 ... Respondent

Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records on the files of the respondent in TIN 33320880045/2013-14 dated 28.2.2018 and quash the same as being violative of principles of natural justice, invalid and illegal.

For Petitioner : Mr.C.Venkatraman

For Respondents : Mr.M.Hariharan
Additional Govt. Pleader

O R D E R

Heard Mr.C.Venkatraman, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

2. The petitioner is aggrieved by an order of assessment passed by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the Assessment year 2013-14. The respondent has passed the impugned Assessment Order stating that the dealer in their reply accepted the non-reversal and obliged to reverse the said amount.

3. On a perusal of the objections given by the dealer dated

19.02.2018, I find that there is no admission of liability. On the other hand, the dealer has requested to drop the proposal in the show-cause notice. They have also enclosed the reply given by them to the earlier show-cause notice dated 10.05.2016 vide reply dated 13.05.2016. This has been received in the office of the respondent on 20.02.2018, as could be seen from the postal acknowledgment card. Thus, it is not clear as to how the respondent came to the conclusion that the petitioner has accepted the mistake.

4. Thus, considering the factual position, the respondent is directed to redo the assessment in accordance with law after considering the petitioner's objection and giving an opportunity of personal hearing to the petitioner.

5. In the light of the above, this writ petition is allowed and the impugned assessment order is set aside and the matter is remanded to the respondent for fresh consideration, who shall afford an opportunity of personal hearing, consider the petitioner's objection and redo the assessment in accordance with law. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner
Pammal Assessment Circle
32 & 33 Sripuram, 2nd Street
Chrompet, Chennai - 44

+1cc to Mr.C.Venkatraman, Advocate, S.R.No.31117

W.P.No.7701 of 2018

KAN(CO)
CS/07/06/18