

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.04.2018
Coram

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.4908 of 2018
and
W.M.P.No.6053 of 2018

M/s. Creative Elastomers,
rep. by its Proprietor,
Mrs. A.Nandhini.

...Petitioner

Vs.

The Deputy Commercial Tax Officers,
Ramapuram Assessment Circle,
No.1-A, Ekambara Naicker,
Industrial Estate, Porur,
Chennai - 600 116.

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records pertaining to the impugned orders passed by the respondent, in TIN - 33896267157/2015-16, dated 20.03.2017, and to quash the same as unconstitutional and violation of principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan
For Respondent : Mrs.G.Dhanamadhri
Government Advocate

O R D E R

Heard Mr.K.M.Malarmannan, the learned counsel appearing for the petitioner and Mrs.G.Dhanamadhri, the learned Government Advocate appearing on behalf of the respondent.

2. The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (the TNVAT Act, for brevity) has filed this Writ Petition, challenging the assessment order passed by the respondent under the TNVAT Act, for the year 2015-16, dated 20.03.2017.

3. Though the Office of the petitioner has received the Revision Notice dated 01.02.2017, they have not filed any objections. Therefore, the respondent has completed the assessment.

4. In the light of the above factual position, the petitioner cannot state that there has been violation of principles of natural justice. However, considering the fact that the revision of turnover is based upon the cross-verification of the monthly returns filed with the other end dealer, this Court is of the view that, one more opportunity should be granted to the petitioner to go before the Assessing Officer and substantiate their claim by submitting their objections to the Revision Notice.

5. Accordingly, the Writ Petition is disposed of, by directing the petitioner to treat the impugned assessment order as show cause notice and submit their objections within 15 days from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

sd

To

The Deputy Commercial Tax Officers,
Ramapuram Assessment Circle,
No.1-A, Ekambara Naicker,
Industrial Estate, Porur,
Chennai - 600 116.

+ 1 cc to Mr.K.M. Malarmannan, Advocate Sr.26696
+ 1 cc to Mr. Spl. Government Pleader Sr.27358

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NA(CO)
EU(10/05/2018)