

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2018

CORAM

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

W.P.Nos.11531 to 11534 of 2018 &  
W.M.P. Nos.13476 to 13479 of 2018

Tvl.Sri.Vinayaga Traders

Rep. by its Proprietrix R.Poonguzhali

No.1/148-B, Main Road, Nellithopu

Meensurthy, Jeyamkondam,

Ariyalur District

...Petitioner in all WPs

vs.

The Commercial Tax Officer

Jeyamkondam

Ariyalur Distirct

...Respondent in all WPs

W.P.No.11531 of 2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in TIN 33983622825/2011-12 dated 27.03.2018, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections against the show-cause notice dated 22.02.2018 and after verifying the books of accounts of the petitioner.

W.P.No.11532 of 2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in TIN 33983622825/2012-13 dated 27.03.2018, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections against the show-cause notice dated 22.02.2018 and after verifying the books of accounts of the petitioner.

W.P.No.11533 of 2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in TIN 33983622825/2013-14 dated 27.03.2018, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections against the show-cause notice dated 22.02.2018 and after verifying the books of accounts of the petitioner.

W.P.No.11534 of 2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified

Mandamus calling for the records on the file of the respondent in TIN 33983622825/2014-15 dated 27.03.2018, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections against the show-cause notice dated 22.02.2018 and after verifying the books of accounts of the petitioner.

For Petitioner : Mr.A.Chandrasekaran  
For Respondents : Ms.G.Dhanamadhri  
Government Advocate (T)

COMMON ORDER

Heard Mr.A.Chandrasekaran, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate (T) appearing for the respondent.

2. The respondent issued notices dated 22.02.2018 proposing to revise the turnover and also levy penalty. On receipt of the notices the petitioner did not give her reply within 15 days due to illness and she has sought for 15 days more time to submit her objections. The respondent restricted the period to 10 days, but however the respondent did not send any communication and has passed the impugned order.

3. Considering the fact that the opportunity to file objection should be an effective opportunity, reasonable time should be granted to the dealer especially, this is a case where the revision of assessments are based on information gathered from the official website of the department.

4. In the light of the above, the petitioner is directed to treat the assessment order as show-cause notice and submit her 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. If any further particulars are required by the petitioner, the same shall be sought from the respondent.

The writ petitions are disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS II)

//True copy//

Sub Assistant Registrar

To

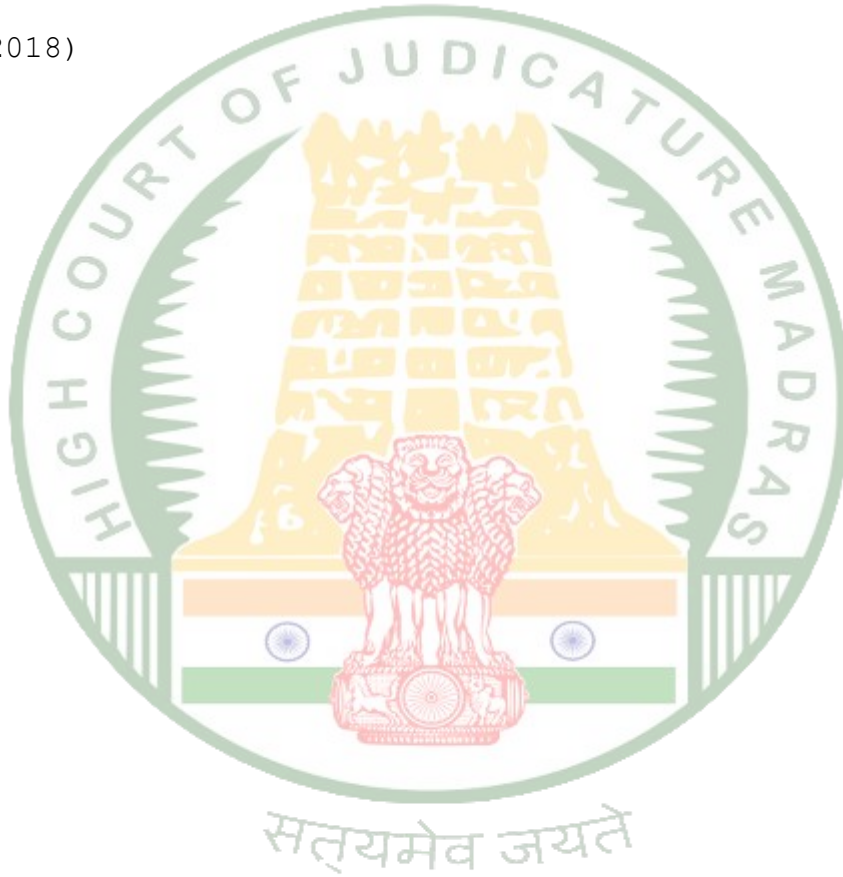
1.The Commercial Tax Officer,  
Jeyakondam, Ariyalur District.

+1cc to Mr.A.Chandrasekaran, Advocate SR.No.32589

+1cc to Special Government Pleader (Taxes)SR.No.32693

W.P.Nos.11531 to 11534 of 2018 &  
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RV(CO)  
GN(17/05/2018)



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