In the High Court of Judicature at Madras

Dated : 05.1.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.34351 of 2017 & WMP.No.38203 of 2017

M/s.Deepam Steels, rep.by
its Partner ...Petitioner

Vs

The Sales Tax Officer (CT), Ranipet
SIPCOT Assessment Circle, Ranipet,
Vellore District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent, quash the assessment proceedings in TIN No.33654360951/ 2011-12 dated 12.10.2017 as illegal and direct the respondent to pass fresh orders by deleting the illegal equal time addition after providing the copies of the recovered recordsm and giving an opportunity of personal hearing as per Section 22(4) of Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.C.Bakthasiromani
For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner, which is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006, is aggrieved by an assessment order dated 12.10.2017 for the year 2011-12.

3. On a perusal of the impugned assessment order, it is seen that though the petitioner received the pre-revision notice and sought for 15 days' time to submit their objections along with documents, they failed to do so. As a result, the respondent confirmed the proposal in the notice dated 28.8.2017 and passed the impugned order. The respondent cannot be faulted for having passed the impugned order, as the petitioner was not diligent in

submitting their objections. However, considering the fact that the petitioner did not have adequate opportunity to put forth their objections and that the respondent has not reckoned the input tax credit and also made equal time addition for probable omission, this Court is inclined to grant one more opportunity to the petitioner, however, subject to a condition.

4. Accordingly, the writ petition is disposed of with a direction to the petitioner to make payment of a sum of Rs.2,50,000/- (Rupees two lakhs and fifty thousand only) before the respondent within a period of 30 days from the date of receipt of a copy of this order. If the petitioner complies with this condition, they will be entitled to treat the impugned assessment order as a show cause notice and submit their objections within a period of 15 days thereafter. On receipt of the objections, the respondent shall consider the same, afford an opportunity of personal hearing and redo the assessment in accordance with law. Till then no coercive action shall be initiated against the petitioner for recovery of the tax and the penalty as quantified in the impugned assessment order. If the petitioner fails to comply with the above condition, the writ petition would stand automatically dismissed without further reference to this Court and the respondent is entitled to recover the tax as quantified in the impugned assessment order. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

To

The Sales Tax Officer (CT),
Ranipet SIPCOT Assessment Circle,
Ranipet,
Vellore District.

+ 1 cc to the Special Government Pleader SR.1176

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