In the High Court of Judicature at Madras

Dated : 29.06.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.11862 to 11865 of 2018
&
W.M.P.Nos.13844 to 13847 of 2018

Sri.Balamurugan Papers and Boards
Represented by its Proprietor
R.Sivakumar
Manickanatham
Paramathi Post
Namakkal District ... Petitioner in all W.Ps

Vs.

The Commercial Tax Officer
Namakkal Rural Assessment Circle
Namakkal ...Respondent in all W.Ps

Writ petition filed under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari calling for the records on the files of the respondent in TIN 33753104261/2011-12, TIN 33753104261/2012-13, TIN 33753104261/2013-14 and TIN 33753104261/2014-15 dated 15.11.2016 and 14..02.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner
in all W.Ps : Mr.R.Senniappan

For Respondent
in all W.Ps : Ms.G.Dhanamadhri
Government Advocate

COMMON ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate appearing for the respondent.

2.The petitioner has filed this writ petition challenging the Assessment Orders under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) for the Assessment years 2011-12 to 2014-15. It is seen from the impugned order that though the petitioner has received the revision notice, has not given any reply to the same. Therefore, the respondent, having waited for a reasonable time, has completed the assessment. The respondent cannot be faulted for having decided the matter ex parte, because the petitioner did not respond to the revision notice. Therefore, the petitioner cannot state that there is violation of principles of natural justice.

3.The learned counsel for the petitioner submitted that in the affidavit filed in support of the writ petition, the petitioner has specifically stated that reply to the revision notice was submitted. However, the petitioner has not given the date of such reply. Therefore, the stand taken by the petitioner is rejected.

4. However, considering the fact that the revision of assessment is on two grounds, one of which pertains to "mismatch" and the other regarding "Registration Cancelled Dealers", I am of the view that one more opportunity can be granted to the petitioner to explain and reconcile the allegations made against them.

For the above reasons, the writ petitions are disposed of by directing the petitioner to treat the impugned Assessment orders as show-cause notices and submit their objections within 15 days from the date of receipt of a copy of this order. On receipt of the same, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law, as expeditiously as possible, preferably within a period of 30 days thereafter. Till then, no coercive action shall be initiated against the petitioner. No costs. Consequently, the connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer
Namakkal Rural Assessment Circle
Namakkal

+1 CC to Mr.R. Senniappan, Advocate sr 42010.
+1 CC to The Govt. Pleader sr 42435

WP.Nos.11862 to 11865 of 2018

NRL(CO)
GSP(09/07/2018)