IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.11529 of 2013 & M.P.Nos.1 to 4 of 2013

Heritage Property Development
Company Pvt. Ltd.,
rep. by its Chairman and
Managing Director, Mr.V.K.Prasadh,
No.37/1 (Old No.15) Vaidhyaraman Street,
T.Nagar, Chennai-600 017. ... Petitioner

Vs.

The Assistant Commissioner (CT),
T.Nagar (South) Assessment Circle,
3rd Floor, Taluk Office Building,
Greenways Road, Chennai-600 028. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in TIN No.33751542173/2007-08 dated 04.03.2013 and quash the same, while directing the respondent herein to consider the reply dated 04.03.2013.

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Mrs.G.Dhanamadhri, for Inbarajan
Government Advocate

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O R D E R

Heard Mr.K.A.Parthasarathy, learned counsel for the petitioner and Mrs.G.Dhanamadhri, learned Government Advocate for the respondent.

2.The petitioner has filed this writ petition challenging the revision of assessment made under the provisions of Tamil Nadu Value Added Tax Act, 2006 for the assessment year

2007-08. The impugned order has been challenged only on the ground that it is in violation of principles of natural justice. The second revision notice dated 01.02.2013 was received by the petitioner on 16.02.2013 by which, 15 days time was given to the petitioner to respond to the notice dated 01.02.2013, which expired on 03.03.2013, which happened to be a Sunday. Therefore, in terms of the General Clauses Act, the respondent was required to wait till the close of his business hour on 04.03.2013 before an order could be passed. However, on 04.03.2013, the impugned order has been passed stating that the petitioner has not filed objections. Thus, the rights of the petitioner has been affected and there is gross violation of principles of natural justice. For that reason, the impugned order is liable to be interfered with. However, instead of setting aside the impugned order, I am inclined to direct the petitioner to treat the impugned order as a show cause notice and submit their objections, so that the assessment can be re-done.

3.Accordingly, this writ petition is disposed of by directing the petitioner to file their objections within a period of fifteen days from the date of receipt of a copy of this order. Till fresh orders are passed, no coercive shall be initiated action against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True copy//

Sub Assistant Registrar

abr
To
The Assistant Commissioner (CT),
T.Nagar (South) Assessment Circle,
3rd Floor, Taluk Office Building,
Greenways Road, Chennai-600 028.

+1cc to Mr.N.Inbarajan, Advocate SR.No.3920
+1cc to Special Government Pleader SR.No.4642

W.P.No.11529 of 2013

CO()
GMD(10/02/2018)