In the High Court of Judicature at Madras

Dated : 20.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.1458 of 2018
& WMP.Nos.1864 & 1865 of 2018

P.Elumalai, Tvl.Balaji Agencies ...Petitioner

Vs

The Commercial Tax Officer,
Tirukoilur. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in TIN No.33454762350/2013-14 dated 15.5.2015 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Heard both.

2. In this writ petition, the petitioner has challenged the assessment order dated 15.5.2015 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2013-14.

3. The assessment has been revised based upon the information taken from the official website of the Department and there is an allegation that there is a mismatch between the information found in the website and that of the returns filed by the petitioner nor the petitioner filed annual returns in Form 1 for the relevant assessment year.

(2)

4. The learned Government Advocate submits that the petitioner's registration certificate has been canceled since the petitioner failed to respondent to any of the notices.

5. Considering the fact that the petitioner's assessment has been revised based on the mismatch of the details with reference to the information culled out from the official

website of the Department and the fact that the petitioner states that the registration certificate has been canceled without any opportunity to them, this Court is inclined to grant one more opportunity to the petitioner.

6. Accordingly, the writ petition is disposed of with a direction to the petitioner to pay 15% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. On such payment, the petitioner is entitled to treat the impugned proceedings as a show cause notice and file their objections within a period of 15 days thereafter. Simultaneously, the petitioner is directed to give a separate representation to the respondent for revoking the order canceling the registration certificate of the petitioner. The respondent is directed to consider both the objections as well as the representation, afford an opportunity of personal hearing to the petitioner and pass appropriate orders on merits and in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VI)

//True copy//

Sub Assistant Registrar

RS

To

The Commercial Tax Officer,
Tirukoilur.

+1cc to Mr.Adithya Reddy, Advocate SR.No.48356
+1cc to Special Government Pleader(Taxes) SR.No.49083

WP.No.1458 of 2018 &
WMP.Nos.1864 & 1865 of 2018

SVN(CO)
GN(07/08/2018)