

In the High Court of Judicature at Madras

Dated : 29.6.2018

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.16004 of 2018 & WMP.No.19034 of 2018

Tvl.Karpagam Agencies, rep.by
its Proprietor A.Varadarajan

...Petitioner

Vs

The State Tax Officer, Nagapattinam
Assessment Circle, Commercial
Taxes Building, Court Campus,
Vellipalayam, Nagapattinam.

...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/33763901935/2013-14 dated
11.5.2018 and quash the same as arbitrary and illegal.

For Petitioner : Mr.P.R.Kumar

For Respondent : Mr.Master Ganesh, GA

ORDER

Mr.Master Ganesh, learned Government Advocate accepts notice
for the respondent. Heard both. By consent, the writ petition
itself is taken up for final disposal.

2. Considering the peculiar facts and circumstances of the
case and also the fact that the proprietor of the petitioner
concern is aged about 85 years and is stated to have been
suffering from various ailments, this Court is inclined to grant
one more opportunity to the petitioner to go before the
Assessing Officer. Furthermore, the turnover was sought to be
revised as proposed in the notice dated 12.4.2018 based on the
information, which was culled out from the official website of
the Department and there is an allegation of mismatch. However,
the respondent has not furnished the details pertaining to the
mismatch, which are essential for the dealer to give an
effective reply. Therefore, this Court is of the view that the
assessment should be redone.

3. Accordingly, the writ petition is disposed of by directing the petitioner to treat the impugned order as a show cause notice and make a request to the Assessing Officer to furnish the details of mismatch. On receipt of the details, the petitioner is granted seven days' time to file their reply, after which, the respondent shall 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. No costs. Consequently, the connected WMP is closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

RS

To

The State Tax Officer, Nagapattinam Assessment Circle,
Commercial Taxes Building, Court Campus, Vellipalayam,
Nagapattinam.

+1cc to Mr.P.R.Kumar, Advocate, S.R.No. 41608

+1cc to The Spl. Government Pleader, S.R.No. 42427

WP.No.16004 of 2018&
WMP.No.19034 of 2018

VBA (CO)
BM 11/07/2018

सत्यमेव जयते

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