In the High Court of Judicature at Madras

Dated : 02.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.16065 of 2018 &
WMP.Nos.19090 and 19091 of 2018

Tvl.Sri Annamalaiyar Explosives,
rep.by its Proprietor
K.A.R.Rajaannamalai,Dharmapuri
...Petitioner

Vs

The Assistant Commissioner (ST),
Dharmapuri Assessment Circle,
Dharmapuri. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the respondent in TIN : 33193283437/2015-16 dated 16.10.2017 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is before this Court challenging an assessment order under the provisions of the Tamil Nadu Value Added Tax Act, 2006 dated 16.10.2017.

3. Admittedly, though the petitioner received the revision notice, they sought for 20 days' time to file their reply. However, they did not keep up their commitment. Therefore, the respondent completed the assessment. After about seven months, the petitioner is before this Court by way of this writ petition.

4. It is seen that after the impugned order was passed in October 2017, the petitioner submitted a representation to the

respondent dated 13.11.2017 enclosing two demand drafts towards penalty payable for belated filing of Form WW. On a perusal of the revision notice dated 28.7.2017, it is further seen that the major issue is on account of non filing of the VAT audit report in Form WW. Since the audit report has now been filed by the petitioner, it is the case where the respondent can consider the same and redo the assessment in accordance with law.

5. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remanded to the respondent for a fresh consideration. The respondent shall consider Form WW filed by the petitioner along with the letter dated 13.11.2017, afford an opportunity of personal hearing and redo the assessment in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(co)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (ST), Dharmapuri Assessment Circle, Dharmapuri.

+1cc to Special Government Pleader Sr.No.42848
+1cc to Mr.R.Senniappan, Advocate Sr.No.42822

PVS(CO)
sm:11.7.2018

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