In the High Court of Judicature at Madras

Dated : 04.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.16575 of 2018 & WMP.No.19748 of 2018

Tvl.Sarath Traders, rep.by its Proprietor ...Petitioner

Vs

The State Tax Officer, Palacode Assessment Circle. ...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 dated 01.8.2017 in TIN No.33663290114/2012-13 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the impugned order dated 01.8.2017 under the provisions of the Tamil Nadu Value Added Tax Act, 2006.

3. On receipt of the revision notice dated 25.5.2016, the petitioner sent a reply dated 18.7.2016. On a perusal of the reply, this Court finds that it is in the form of a calculation memo. Though it may be true that the petitioner did not send an elaborate reply, it appears that they explained the allegation against them so far as it pertains to the difference in turnover is concerned and according to the petitioner, the difference is only Rs.37/-. However, the respondent, without affording an opportunity of personal hearing to the petitioner, passed the impugned order stating that the petitioner had not filed any details nor reconciled the statement and in the absence of the same, he confirmed the proposal in the notice dated 25.5.2016.

4. As could be seen from the typed set of papers, the bank account of the petitioner has been attached by proceedings dated 12.6.2018. Had an opportunity been granted, in all probabilities, the issue would have been concluded and this writ petition would have been avoided.

5. For all the above reasons, the writ petition is disposed of by directing the petitioner to treat the impugned proceedings as a show cause notice and submit their objections within a period of two weeks from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and redo the assessment on merits and in accordance with law. Till such time, no coercive action shall be taken against the petitioner in pursuance of the impugned order. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

RS

To

The State Tax Officer,
Palacode Assessment Circle.

+ 1 cc to Mr. Adithya Reddy, Advocate SR.43271
+ 1 cc to Mr. the Government Pleader Sr.43699

WP.No.16575 of 2018&
WMP.No.19748 of 2018

(CS-VII)
EU(19/07/2018)