

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 17.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16595 of 2018
and W.M.P.No.19765 of 2018

Tvl.Elmax Electricals

Represented by its Proprietrix

Smt.C.Nithya

No.145/95, 4th Cross

Ambal Eari Road

Dadagapatti

Salem - 636 006.

.. Petitioner

Versus

The Assistant Commissioner (CT) (FAC)

Now re-designated as

Assistant Commissioner (ST)

Annathanapatti Assessment Circle

Salem.

.. Respondent

The Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records on the file of the respondent in TIN:33172764304/2013-2014 dated 30.04.2018 and connected proceeding in TIN:33172764304/2013-14 dated 20.07.2016 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: Mr.M.Hariharan

Additional Government Pleader

ORDER

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

2. The petitioner is aggrieved by the order passed by the respondent dated 30.04.2018 under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'the Act') as well as the assessment order dated 20.07.2016 under the said Act for the assessment year 2013-14 . The respondent has rejected the objection filed under Section 84 of the Act

on the ground that the petitioner has not produced any documents and enclosures, though stated that they have filed it along with the letter.

3. Learned counsel for the petitioner would state that all enclosures were given. However, the respondent has taken a firm stand that no enclosure has been given.

4. However without going into the said controversy, this Court is of the view that the endeavour of the respondent should be to collect the tax at the earliest point of time. Without standing on such technicalities, this Court is inclined to remit the matter to the respondent for fresh consideration.

5. Accordingly, this writ petition is partly allowed and the impugned orders dated 30.04.2018 and 20.07.2016 are set aside and the petitioner is directed to appear before the respondent in person, submit one full set of documents and make oral submissions and based on which, the respondent shall consider and pass a speaking order on merits and in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

vsm

To

The Assistant Commissioner (CT) (FAC)
Now re-designated as Assistant Commissioner (ST)
Annathanapatti Assessment Circle
Salem.

+ 1 cc to Special Government Pleader Sr.47701
+ 1 cc to Mr.R. Senniappan, Advocate SR.47494

W.P.No.16595 of 2018

SVI (CO)
EU(02/08/2018)