In the High Court of Judicature at Madras

Dated : 19.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18336 of 2018 & WMP.No.21659 of 2018

M/s.V.L.S.Fibre, rep.by its
Partner Mr.V.Subramaniam ...Petitioner

Vs

The Assistant Commissioner (ST),
Avadi Circle, Commercial Taxes
Department Offices, No.26,
Vivegananda Street, Gandhi Nagar,
Avadi, Chennai-54. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned order dated 30.4.2018 bearing Ref.No.TIN: 33071301793/2011-12 passed by the respondent, quash the same and further direct the respondent to pass a fresh order of assessment for the assessment year TNVAT/2011-12 after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.G.Mani

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 is aggrieved by the impugned assessment order dated 30.4.2018 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2011-12.

3. The petitioner's contention is that though the petitioner had given their objections and produced certain documents, because of the report of the Officials of the Enforcement Wing, the respondent, without being left with any discretion, passed the impugned order.

4. The learned counsel for the petitioner is that an opportunity may be granted to the petitioner to go before the Assessing Officer, as they have sufficient records in their hands.

5. It is seen that the petitioner sent a representation dated 23.6.2018 by speed post requesting the respondent to redo the assessment by revising the earlier order. The said representation appears to be a request under Section 84 of the said Act. Since the said representation is pending before the respondent, it would suffice to direct the respondent to consider the same within a time frame.

6. Accordingly, the writ petition is disposed of with a direction to the respondent to consider the representation of the petitioner dated 23.6.2018, peruse the documents that the petitioner may produce and pass a reasoned order on merits and in accordance with law within a period of three weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected WMP is closed.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (ST), Avadi Circle,
Commercial Taxes
Department Offices, No.26, Vivegananda Street, Gandhi Nagar,
Avadi, Chennai-54.

+1 CC to Mr.R. Anish Kumar, Advocate sr 48187.
+1 CC to The Spl. Govt. Pleader sr 48661.

WP.No.18336 of 2018&
WMP.No.21659 of 2018

SP(31/07/2018)