In the High Court of Judicature at Madras

Dated : 24.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18785 of 2018
&
WMP.No.22133 of 2018

P.Suresh ...Petitioner

Vs

The State Tax Officer, Nagapattinam
Assessment Circle, Commercial
Taxes Building, Court Campus,
Veliyapalayam, 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 No.33543901959/2012-13 dated 11.5.2018 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.Soundararajan

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 has challenged the order of assessment passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2012-13.

3. On a reading of the impugned order, it is clear that before ever the impugned assessment order was passed, the respondent did not afford an opportunity of personal hearing, which is mandatory. Furthermore, the reason assigned in the impugned assessment order is that the certificate of purchases given by the supplier, namely M/s.India Cements Limited, could not be verified with reference to the documents filed. Ultimately, the respondent stated that the contention of the petitioner is not acceptable. When the revision of assessment is

based on the information taken from the official website of the Department, care and caution should be observed by the Assessing Officer while revising the turnover.

4. The learned counsel for the petitioner points out that the figure with the regard to the purchases reported in Form WW has been mentioned as Rs.1,68,99,345/- whereas in the return filed by the petitioner, it has been stated as Rs.1,72,62,279/-.

5. Therefore, it is clear that there is a lot of discrepancy in the matter and an opportunity of personal hearing should be granted.

6. For this reason alone, 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 afford an opportunity of personal hearing to the petitioner and redo the assessment on merits and in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS IV)

//True copy//

Sub Assistant Registrar

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To

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

+1cc to Mr.K.Soundararajan, Advocate SR.No.50463
+1cc to Special Government Pleader(Taxes) SR.No.50064

WP.No.18785 of 2018&
WMP.No.22133 of 2018

SVN(CO)
GN(07/08/2018)