In the High Court of Judicature at Madras

Dated : 25.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18837 of 2018 & WMP.No.22207 of 2018

M/s.Deekshana Stores, rep.by
its Proprietor E.Venkatachalam ...Petitioner

Vs

The Assistant Commissioner (ST),
Pollachi Rural Assessment Circle,
Pollachi-642001. ...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.33522284010/2013-14 dated 16.5.2018 and quash the same as being arbitrary, unreasonable and in violation of the principles of natural justice.

For Petitioner : Mr.V.Sundareswaran
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 assessment order passed by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2013-14.

3. On receipt of the revision notice dated 01.11.2017, which itself was based upon certain details culled out from the official website of the Tamil Nadu Commercial Taxes Department (TNCTD), the petitioner submitted their objections wherein they stated about the purchase turnover and the sales turnover and also Form I returns. However, the respondent completed the assessment stating that the purchase details were taken from the official website of the TNCTD and confirmed the proposal. In the revision notice, the details have been given and the petitioner also offered an explanation. In terms of the directions issued by this Court in the case of *JKM Graphics Solutions Private*

Limited Vs. CTO, Vepery Assessment Circle [reported in (2017) 99 VST 343], an enquiry is required to be conducted before an order of assessment is passed. The respondent failed to adhere to the guidelines prescribed by this Court in the aforesaid decision. Hence, the impugned order is held to be unsustainable in law.

4. 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 is directed to furnish details that the petitioner may request, permit the petitioner to file further objections, if any, afford an opportunity of personal hearing and redo the assessment in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (ST), Pollachi Rural Assessment Circle, Pollachi-642001.

+1cc to Mr.V.Sundareswaran, Advocate SR.No.49908
+1cc to Government Pleader SR.No.50817

sm:9.8.2018

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