In the High Court of Judicature at Madras

Dated : 25.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18902 of 2018 & WMP.No.22287 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.33543901959/2013-14 dated 11.5.2018 and quash the same as illegal, arbitrary, without jurisdiction and against the principles of natural justice.

For Petitioner : Mr.K.Soundararajan
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 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2013-14.

3. This Court has perused the impugned order and this Court is unable to decipher as what is the conclusion of the Assessing Officer after considering the reply given by the petitioner on 10.5.2018. The respondent admits that the petitioner filed purchase bills and related confirmation statement for the year 2013-14 and there were some verifications with regard to certificate of purchases given by the supplier of the petitioner. However, it is seen that on such verification, the respondent would state as follows :

> "....but could not be verified with reference to the documents filed."

4. Learned counsel for the petitioner submits that the petitioner himself is confused as to what is the reason for rejection of the objections filed by the petitioner, especially when the contention itself was that they have been granted discounts.

5. In the considered view of this Court, there has not been full and effective application of mind to the nature of transaction and the reply given by the petitioner. Therefore, the assessment should be redone.

6. 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 petitioner is directed to file detailed objections to the notice dated 12.4.2018 within one week 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 in accordance with law by passing a speaking order. No costs. Consequently, the connected WMP is closed.

-s/d-
Assistant Registrar(CS-IX)

True Copy

Sub-Assistant Registrar

To

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

+1 CC to Mr.K.Soundararajan, Advocate sr 50464.

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SP(09/08/2018)