IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :08.01.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.34609 of 2013
and MP.No.1 of 2013

Coastel Projects Limited,
Represented by its DGM Operations,
R.Pothi Raj,
No.896, 11th Sector, 72nd Street,
K.K.Nagar, Chennai 600 078. ...Petitioner

Vs.

The Assistant Commissioner (CT),
Saligramam Assessment Circle,
No.20, 88th Street,
Kamarajar Salai, Ashok Nagar,
Chennai 600 083. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in his TIN/33751464282/2011-12 dated 08.10.2013 and to quash the same with the direction to re-do the assessment after providing an opportunity of being heard and considering the objection dated 10.09.2013.

For Petitioner : Mr.N.Prasad

For Respondent : Ms.G.Dhanamadhri
Government Advocate

O R D E R

Heard Mr.N.Prasad, learned counsel for the petitioner and M/s.G.Dhanamadhri, learned Government Advocate for the respondent.

2.The petitioner has filed this writ petition challenging the assessment order for the year 2011-2012 under the provisions of the Tamil Nadu Value Added Tax Act, 2006, (hereinafter referred to as TNVAT Act) dated 08.10.2013. The impugned order has been challenged not only on merits but also on the ground of violation of principles of natural justice. The petitioner received revision notice dated 12.08.2013 and approached the respondent for filing their objections and it is alleged that the respondent kept on adjourning the matter without receiving the objections. Therefore, the petitioner left with no other option sent their objection by courier which was received by the office of the respondent on 30.10.2013 as could be seen from the acknowledgment filed in Page No.12 of the typed set of papers. However, the impugned assessment order was dated 08.10.2013 and admittedly served on the petitioner only on 05.11.2013. This is clear from the notice issued by the respondent on 05.12.2013, wherein it is stated that the assessment order for the years 2011-2012 and 2012-2013 were served on the petitioner only on 05.11.2013. Therefore, it appears that there is a reasonable basis for the petitioner allegation that the impugned order might have been anti dated.

3.Be that as it may, the petitioner did not have effective opportunity to put forth their objections and the objections which were admittedly received in the office of the respondent on 30.10.2013 was not considered. Therefore, this Court is inclined to remand the matter for fresh consideration. Accordingly, the writ petition is disposed of by directing the petitioner to treat the impugned assessment order as a show cause notice and submit their objections within a period of 15 days from the date of receipt of a copy of this order, after which, the respondent shall afford an opportunity of personal hearing and re-do the assessment in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

dna/cse

To

The Assistant Commissioner (CT),
Saligramam Assessment Circle,
No.20, 88th Street,
Kamarajar Salai, Ashok Nagar,
Chennai 600 083.

+1cc to Special Government Pleader SR.No.1681/18
+1cc to Mr.N.Inbarajan, Advocate Sr.No.1347/18

SSD(CO)
sm:7.2.2018 W.P.No.34609 of 2013