In the High Court of Judicature at Madras

Dated : 30.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.19379 of 2018 & WMP.No.22781 of 2018

M/s.Parvathy Indane Gas Agency,
Distributors of LPG, rep.by its
Proprietor V.Senthil ...Petitioner

Vs

The State Tax Officer, Nagapattinam
Assessment Circle, Commercial Taxes
Building, Court Campus, Velipalayam,
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.33503902951/2013-14 dated 16.5.2018 and quash the same as illegal, arbitrary 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 a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006. The petitioner is aggrieved by the impugned assessment order dated 16.5.2018 passed by the respondent under the provisions of the said Act for the year 2013-14.

3. The respondent issued the revision notice dated 12.4.2018 proposing to revise the turnover based on verification of the details from the Departmental website. The petitioner also submitted their objections dated 10.5.2018.

4. A perusal of the said objections shows that details have been given by the petitioner. The petitioner also requested the respondent to follow 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]. After receiving the objections, the respondent completed the assessment and passed the impugned order. In the impugned order, the respondent verbatim extracted the said objections given by the dealer and in the last paragraph of the impugned order, the respondent stated that the objections have been rejected. This Court has also perused the said paragraph and finds that the reasons assigned by the respondent are not cogent and it is not clear as to why the objections filed by the dealer were found to be not acceptable. Furthermore, the respondent has not followed the directions issued by this Court in the case of JKM Graphics Solutions Private Limited. For the above reasons, this Court is inclined to interfere with the impugned order, more particularly for the reason that the impugned order is a non speaking order.

5. In the result, 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, consider the said objections in a proper perspective and redo the assessment in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

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

+1cc to Mr.K.Soundarajan, Advocate, S.R.No.52344

+1cc to the Special Government Pleader, S.R.No.52047

WP.No.19379 of 2018&
WMP.No.22781 of 2018

BM(CO)
SMI/09.08.2018