

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 03.08.2018
CORAM
THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM
W.P.No.19741 of 2018
and
W.M.P.No.23183 of 2018

Tvl.Astalakshmi Agencies,
represented by its Proprietor,
N.Ramesh Kumar,
No.77, Nadupalayam Road,
Chithode Post,
Erode - 638 102.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Chithode Assessment Circle,
Erode.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the file of the respondent in TIN:33062901474/2015-16 dated 21.06.2018 and quash the same.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.M.Hariharan,
Additional Government Pleader

O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader, for the respondent.

2. By consent on either side, the Writ Petition is taken up for final disposal, more particularly, the respondent has given instructions to the learned Additional Government Pleader.

3. The impugned order is an order of assessment under the provisions of the Tamil Nadu Value Added Tax Act, 2006, for the Assessment Year 2015-16. The respondent has completed the assessment on the ground that the petitioner has not filed any objection to the pre-assessment notice dated 22.02.2018. The petitioner's case is that twice objections have been given with a bunch of records.

4. To verify the stand taken by the petitioner, learned Additional Government Pleader was directed to get instructions in the matter. Accordingly, the learned Additional Government Pleader has obtained instructions and the communication of the respondent dated 02.08.2018 addressed to the Joint Commissioner (ST) (Legal), Chennai, has also been furnished. On a perusal of the communication, it is seen that the respondent admits that the petitioner submitted their reply on 04.04.2018. Therefore, the statement made in the impugned order is incorrect. Hence, it is held that the impugned order has been passed in violation of principles of natural justice as the reply of the petitioner has not been taken into consideration.

For the aforesaid reason, the Writ Petition is allowed and the order of the respondent in TIN:33062901474/2015-16 dated 21.06.2018 is set aside. The matter is remanded to the respondent for fresh consideration, who shall afford an opportunity of personal hearing, consider the objections filed by the petitioner and the documents produced, in an independent manner and pass fresh orders in accordance with law. No costs. Connected miscellaneous petition is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

gm
To

The Assistant Commissioner (ST),
Chithode Assessment Circle,
Erode.

+lcc to Mr.R.Senniappan, Advocate sr.no.53557
+lcc to Special Government Pleader(Taxes) sr.no.53960

nr 27/08/2018

W.P.No.19741 of 2018