IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 11.06.2018
CORAM
THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM
W.P.No.26556 of 2013
&
M.P.No.1 of 2013

M/s.Adharsh Knitwear (P) Ltd.,
Rep. By its Managing Director,
1/H-9, Thanneer Panthal Colony,
Anupparpalayam (PO),
Avinashi Road,
Tiruppur - 641 652. ... Petitioner

Vs.

The Assistant Commissioner (CT) (FAC)
Rural Assessment Circle,
Tirupur. ...Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent in TNVAT.33432387413 dated13.03.2012 and quash the same.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.M.Hariharan
Additional Govt. Pleader

O R D E R

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

2.The learned Additional Government raised a preliminary objection as regards the maintainability of the writ petition contending that the impugned proceedings is only a show-cause notice. However, on a perusal of the same, I find that it is a demand notice-cum- show-cause notice. Apart from that, no specific reasons have been given as to how the respondent was justified in stating that deduction have not been made for cutting waste and rejected pieces. Further, the petitioner would state that no notice was issued to the petitioner to produce documents such as Bank Realization Statement or yarn purchase bill. The petitioner would further state that it is not known as to how the respondent has arrived at the difference between input ratio and output ratio at 160%.

3. I am agreeable with the stand taken by the petitioner since impugned proceedings is not a show-cause notice simplicitor, but it is also a demand notice. Apart from that, the impugned notice does not refer to any earlier proceedings nor clearly state as to how the proposal made therein is arrived at. Therefore, the petitioner cannot be called upon either to show-cause or to pay the amount demanded on a proceedings which is bereft of particulars. Thus, the impugned proceedings has to necessarily fail on the ground of violation of principles of natural justice.

In the result, the writ petition is allowed and the impugned order dated 13.03.2012 is set aside and the respondent is directed to furnish fresh notice with all particulars and give sufficient time to the petitioner to submit their objections and thereafter, redo the assessment in accordance with law. The above directions shall be complied with by the respondent within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (CT) (FAC)
Rural Assessment Circle,
Tirupur.

copy to

The Section Officer
ER Section
High Court Madras

+1 cc to the Special Govt Pleader Taxes sr 36726
+1 cc to Mr.B.Raveendran Advocate sr 36229

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