IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.01.2018

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition Nos.19269 & 19270 of 2013
and
M.P.Nos.1 and 1 of 2013

M/s. Angels Cosmetics & Novelties,
rep. byits Proprietrix,
Ac-15, 2nd Avenue,
Anna Nagar, Chennai - 600 040. ...Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (CT) (Main)
Amindakarai Assessment Circle,
Chennai. ...Respondent in both W.Ps.

Prayer in both W.Ps.

Writ Petitions, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records of the respondent, in his proceedings in TIN : 33981024503/2010-11 and 2011-12, and to quash the notice dated 11.06.2013, issued therein.

For Petitioner in both W.Ps. : Mr.B. Raveendran
For Respondent in both W.Ps. : Mr.M. Hari Haran
Additional Government Pleader

COMMON ORDER

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

2. The petitioner, who is a registered dealer on the file of the respondent, under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) has filed the present Writ Petitions, challenging the notices issued by the respondent, dated 11.06.2013, for the assessment years 2010-11 and 2011-12 respectively, on the ground that the respondent has pre-decided the matter, as there is direction to the petitioner to remit the amount along with penalty in the impugned notices.

3. In my considered view, the demand made in the impugned notices appear to be an inadvertent error. As rightly pointed out by the learned Additional Government Pleader, that in the last para of the impugned notices, the respondent has given time to the petitioner to file their objections along with relevant details within 15 days from the date of receipt of the notices. Therefore, it cannot be stated that the respondent has pre-decided or pre-concluded the matter and the impugned notices shall be construed only as proposal and not as a demand. With this clarification, the petitioner is directed to submit their objections to the impugned notices within a period of thirty days from the date of receipt of a copy of this order, after which, the respondent shall afford an opportunity of personal hearing to the authorized representative of the petitioner and complete the assessment in accordance with law.

4. With the above observations, the Writ Petitions are allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

sd/dn

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT) (Main)
Amindakarai Assessment Circle,
Chennai.

+1cc to special Government Pleader SR.No.5778

MG(CO)
sm:9.2.2018