IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 21.12.2018
CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.34262 of 2018
and
W.M.P.Nos.39816 & 39817 of 2018

Tvl.Arul Rubbers Private Ltd,
Represented by its Manager Commercial,
B-5, SIDCO Industrial Estate,
Hosur - 635 109. ...Petitioner

vs.

1. The Assistant Commissioner (ST),
Hosur (South) Assessment Circle,
Hosur - 635 109.

2. The Branch Manager,
Indus Ind Bank, No.20, Star Building,
1st Floor, Near Hotel Tamil Nadu
Hosur - 635109. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to quash the impugned order passed by the first respondent in CST No.445591/2016-2017 dated 28.09.2017 and the impugned proceedings of the first respondent in TIN No.33523360322/PAN AACCA462M dated 12.12.2018.

For Petitioner : Mr.J.Adithya Reddy
For Respondents : Mrs.G.Dhana Madhri
Government Advocate (Tax)
for R1

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the first respondent. Since this writ petition is being disposed of, without affecting the interest of the 2nd respondent, notice to the said respondent is dispensed with.

2. The petitioner is aggrieved against the order of assessment dated 28.09.2017 passed in respect of assessment year 2016-2017.

3. The grievance of the petitioner before this Court is that the Assessing Officer has not considered the second reply filed by the petitioner dated 30.08.2017 before passing the impugned order. It is also the grievance of the petitioner that a letter dated

20.10.2017 addressed to the Assessing Officer by enclosing a detailed Annexure with Form 'C' in original-24 Nos. for the taxable value of 1,81,35,564/- has not been considered so far. Therefore, it is contended that the impugned assessment order as well as the consequential demand dated 12.12.2018, cannot be sustained.

4. Perusal of the facts and circumstances would show that the petitioner claims to have given two replies, one dated 26.07.2017 and another dated 30.08.2017. The Assessing Officer has not referred to those replies in the order of assessment. However, it is seen that the Assessing Officer has taken into consideration all the C-Forms filed for the value of Rs.5,13,45,835/- and passed the assessment order. As it is stated that the petitioner has subsequently filed another set of C-Forms on 20.10.2017, this Court is of the view that all these contentions can be raised by the petitioner before the Assessing Officer, by properly filing an application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, so that, he will be in a position to consider the grievance of the petitioner and pass appropriate orders.

5. Accordingly, without expressing any view on the merits of the claim made by the petitioner, this writ petition is disposed of by granting liberty to the petitioner to file the application under Section 84 of the TNVAT Act, 2006, within a period of two weeks from the date of receipt of a copy of this order along with necessary documents. On filing of such application under Section 84 of the TNVAT Act, 2006, the Assessing Officer shall pass orders on the same after giving due opportunity of hearing to the petitioner within a period of four weeks, thereafter. Till an order is passed, the impugned demand shall be kept in abeyance. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sni/mk

To

1. The Assistant Commissioner (ST),
Hosur (South) Assessment Circle,Hosur - 635 109.

+2ccS to Mr. J.Adithya Reddy, Advocate SR.No. 89376

+1 CC TO GOVERNMENT PLEADER SR.NO. 89931

W.P.No.34262 of 2018

ASK(26/12/2018)