



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.02.2018

CORAM:

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

WEB COPY

W.P. (MD) NoS. 3420 & 3421 of 2018
and

W.M.P (MD) NoS. 3560 & 3561 of 2018

Tvl.T.Balasubramanian

.. Petitioner
in both petitions

Vs.

The Commercial Tax Officer,
Palayamkottai Assessment Circle,
Palayamkottai.

.. Respondent
in both petitions

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN 33615564355/2014-15, dated 15.02.2017 and to quash the same as illegal, arbitrary, in violation of the Principles of Natural Justice and violation of Rule 8(5)(d) of the Tamilnadu Value Added Tax Rules 2006 and direct the respondent to pass assessment order afresh after affording a opportunity of being heard to the petitioner by considering the circular issued by the Commissioner of Commercial Taxes, Chennai in circular No.54/2014, Ref No.D3/34875/2014, dated 14.11.2014 within such time as may be directed by this Court.

In both petitions:

For petitioner : Mr.S.Karunakar

For respondent : Mrs.Srimathy
Special Government Pleader

COMMON ORDER

Heard Mr.S.Karunakar, learned Counsel for the petitioner and Mrs.Srimathy, learned Special Government Pleader for the respondent.

2.By consent of both parties, the main writ petitions are taken up for final disposal at the stage of admission itself.

3.The petitioner questions the impugned order passed by the respondent under Section 27 of TNVAT Act 2006, in respect of two assessment years. The primary ground raised by the learned counsel appearing for the petitioner is that even though, the petitioner has filed revised return, the authority has chosen to act based on the original return. The fact that the petitioner has filed revised return was not taken into account. On this sole ground the orders impugned in these writ petitions stand quashed. The matter is remitted back to the respondent. The respondent shall pass fresh orders in accordance with law.



4. These Writ petitions are allowed accordingly. No costs. Consequently, connected Miscellaneous Petitions are also closed.

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Sd/-
Assistant Registrar (CSIII)
/True Copy/

Sub-Assistant Registrar

To:

The Commercial Tax Officer,
Palayamkottai Assessment Circle,
Palayamkottai.

+One cc to Mr.S.Karunakar, Advocate, SR.No.51564

+One cc to The Special Government Pleader, SR.No.51918

SSS
RL/4C/2P/SV/MMS/SAR2/26/3/2018

ORDER MADE IN
W.P. (MD) NoS. 3420 & 3421 of 2018
and
W.M.P (MD) NoS. 3560 & 3561 of 2018

27.02.2018