



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No.5461 of 2018

and

W.M.P. (MD) No.5388 of 2018

Durateck and Co.
Rep. by its Proprietor,
R.Ferin.
70, D1.Christhunagar,
Nagercoil-629 003.

... Petitioner

Vs.

The Commercial Tax Officer,
Nagercoil Tower Junction,
Mead Street,
Nagercoil 629 001.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in No.33136144194/2015-16 dated 06.02.2018 and quash the same and consequently direct the respondent to issue a notice under Section 84 of the Tamil Nadu Value Added Tax Act and grant to the petitioner an opportunity to submit reply and a personal hearing and then pass orders according to law.

For Petitioner

:Mr.M.Azeem

For Respondent

: Mr.J.Gunaseelan Muthiah
Additional Government Pleader

ORDER

The petitioner is an assessee registered with the respondent. In respect of the assessment year 2015-16, Pre-Revision Notice was also issued on 10.11.2017. The petitioner submitted his reply in 01.02.2018. The reply given by the petitioner was found to be acceptable and a proposal set out in the pre-revision notice was actually dropped.

2.But while so, the respondent invoked the power under Section 84 of the Act and enhanced his assessment made for the same. The same is assailed in this writ petition.

3.The learned counsel for the petitioner would submit that the power under Section 84 of the Act cannot be exercised



without giving a personal hearing. Since such a procedure was not adopted, the order impugned in the petition is quashed. The respondent is at liberty to proceed afresh, if so advised. The writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

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Sd/
Assistant Registrar (CS-I)

/True copy/

Sub Assistant Registrar

To
The Commercial Tax Officer,
Nagercoil Tower Junction,
Mead Street,
Nagercoil 629 001.

+1cc to Mr.M.AZEEM, Advocate, SR.No.55609
+1cc to M/s.Special Government Pleader, SR.No. 55935

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RMI
KK/RSK/15.05.2018/SAR-1/2P-4C