BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **20.03.2018**

CORAM:

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

W.P. (MD) No. 5832 of 2018
and
W.M.P(MD)No.5696 of 2018

M/s. SKM Traders,
Represented by its Proprietor
S.Kalimuthu,
No.6, Rajaji Road, Palani. .. Petitioner

Vs.

The Assistant Commissioner (CT)-I,
Commercial Taxes Buildings,
Palani. .. Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33485280362/2014-15 dated 28.08.2015 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass a assessment order afresh by considering the petition dated 06.06.2016 filed under Section 84 of the Tamilnadu Value Added Tax Act 2006 in the light of the guidelines enunciated in the batch of Writ Petitions in the case of M/s.JKM Solutions Private Limited reported in 2017(99) VST 343 (Mad) including the opportunity of personal hearing within such time as may be directed by this Court.

For petitioner : Mr.S.Karunakar
For respondent : Ms.S.Srimathy
Special Government Pleader

ORDER

The petitioner is an assessee registered with the respondent. In respect of an assessment that got concluded on deemed assessment basis, pre-revision notice was issued. Thereafter, the impugned order dated 28.08.2015 came to be passed. The petitioner applied for review by filing a petition under Section 84 TNVAT Act 2006. Now, it is seen that on account of the mistake committed by the other end dealer, the petitioner has been made to suffer the consequences.

2.In this view of the matter, the order dated 28.08.2015 impugned in this writ petition is quashed. The matter is remitted to the file of the respondent. The respondent shall afford an opportunity of personal hearing to the petitioner. The petitioner shall also submit his written explanation thereafter. It is open to the respondent to pass orders afresh in accordance with law.

3.This writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Crl.Side)

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT)-I,
Commercial Taxes Buildings,
Palani.

+1cc to Mr.S.Karunakar, Advocate, SR.No.56525.
+1cc to Special Government Pleader, SR.No.56939.

ORDER MADE IN
W.P. (MD) No. 5832 of 2018
20.03.2018

SKN

RAM/SV MMS/SAR1/21.05.2018/2P/4C