



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.03.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD).No.5971 of 2018

and

W.M.P.(MD).No.5841 of 2018

Tvl.Aparajitha Property Shelters (P) Ltd.,
Represented by its Director: S.Venkatesh Kumar,
5-B, Rathinasamy Nadar Road,
B.B.Kulam,
Madurai-625 002.

...Petitioner

Vs.

The Assistant Commissioner(CT),
Chokkikulam Assessment Circle,
Madurai-20.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in Tin No.33145004681/2015-16 dated 12/02/2018 quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections and after verifying the books of account of the petitioner.

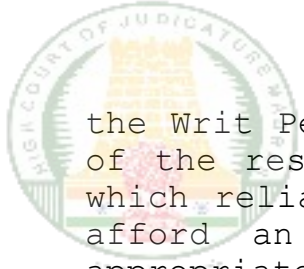
For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mrs.S.Srimathy
Special Government Pleader

ORDER

Heard the learned counsel on either side.

2.By consent of both parties, the main Writ Petition itself is taken up for final disposal at the stage of admission.

3.The petitioner is an assessee registered with the respondent in respect of assessment for the year 2015-16 which got concluded on deemed assessment basis. Pre-revision notice was issued. Action was taken under Section 27 of the Tamil Nadu Value Added Tax Act, 2006, based exclusively on the Inspection report of the enforcement wing. In response to the pre-revision notice issued by the respondent, the petitioner sought time. The petitioner also asked for copies of the report on which reliance has been placed by the respondent. Without dealing with the petitioner's request for further time, the impugned order has been passed. On this sole ground, the order impugned in



the Writ Petition is quashed and the matter is remitted to the file of the respondent. The respondent shall furnish the materials on which reliance is placed to the petitioner. The respondent shall afford an opportunity of hearing to the petitioner and pass appropriate orders on merits and in accordance with law.

4.The Writ Petition is allowed accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(Crl. side)

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner(CT),
Chokkikulam Assessment Circle,
Madurai-20.

+1cc to M/S.A.Chandrasekaran, Advocate SR.No. 56707
+1cc to Special Government Pleader, SR.No. 57669

W.P. (MD) .No.5971 of 2018
21.03.2018

tsg

JM/SV MMS/SAR 4/03.05.2018/2P/4C