BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 20.06.2018
CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P(MD)No.17842 of 2015
and
M.P(MD)Nos.1 and 2 of 2015

S.Devendran ... Petitioner

Vs.

The Commercial Tax Officer,
Thiruverumbur Assessment Circle,
Kajamalai Colony,
Mannarpuram,
Trichy - 620 020. ... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records comprised in proceedings of the respondent in TIN:33183562075/2012-13, dated 17.07.2015 and quash the same as being arbitrary, illegal, contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006 and contrary to the principles of natural justice and consequently, direct the respondent to provide a personal hearing as per the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.K.Prabhakar
For Respondent : Mr.B.Bhagavathi
Government Advocate

ORDER

A revision notice was issued for the assessment year 2012-13 by the respondent on 03.07.2015. It was despatched on 22.07.2015 at 11.26 a.m., which is evident by the cover with Article No.RT985514405IN produced by the petitioner in the typed set of papers. While the matter stood thus, the respondent - Assessing Officer has passed final order dated 17.07.2015 holding that there were no objections filed by the petitioner. It is also relevant to note that after issuance of notice, no personal hearing was also afforded to the petitioner. Challenging the said assessment order, the petitioner is before this Court.

2. According to the petitioner, even before the despatch of pre-revision notice, final order dated 17.07.2015 came to be passed. It is definitely in utter violation of principles of natural justice and that too, without affording an opportunity of personal hearing to the petitioner.

3. The learned Counsel for the petitioner would submit that he has already paid the tax due. In that event, he is entitled to refund of the said amount.

4. I have considered the rival contentions.

5. Considering the submissions made and in the facts and circumstances of the case, the assessment order in TIN:33183562075/2012-13, dated 17.07.2015 passed by the respondent is set aside and the matter is remitted back to the respondent for fresh consideration. In the event that the respondent - Assessing Officer comes to the conclusion that the tax due has already been paid by the petitioner, he shall process the refund of tax already paid. The said exercise shall be completed within a period of two months from the date of receipt of a copy of this order.

6. Accordingly, this writ petition is disposed of as above. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-I)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Thiruverumbur Assessment Circle,
Kajamalai Colony,
Mannarpuram,
Trichy - 620 020.

+1cc to M/S.K.Prabhakar, Advocate SR.No. 69007
+1cc to Special Government Pleader, SR.No. 69130

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rsb
JM/KKR/SAR 4/04.07.2018/2P/4C