



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 31.01.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P (MD) No.18914 of 2017
and
M.P. (MD) No.15250 of 2017

M.Syed Mohamed

... Petitioner

Vs.

1. The Assistant Commissioner - II (C.T.)
Palani - II Assessment Circle,
Ramalingam First Street,
Shanmugapuram,
Palani - 624 601,
Dindigul District.

2. The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi,
Pudukkottai District.

... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the second respondent in Na.Ka.No.1007/2017/A3 dated 09.08.2017 issued in Form-4 of the Revenue Recovery Act and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.Soundararajan
For Respondents : Mr.S.Srimathy
Special Government Pleader

ORDER

The petitioner questions the impugned recovery order dated 09.08.2017 passed by the second respondent.

2.The specific plea of the writ petitioner is that even without serving an order of assessment in the first instance, the second respondent has taken recourse to recovery proceedings.

<https://hcservices.ecourts.gov.in/hcservices/>

3.The learned Special Government Pleader appearing for the respondents is not in a position to show that the petitioner was



ever served with any notice or assessment order. Therefore, the impugned recovery proceedings are quashed since they are in clear violation of principles of natural justice and also the statutory provision set out in Tamil Nadu Value Added Tax Act, 2006.

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

Sd/-

Assistant Registrar (W)

/True Copy/

Sub Assistant Registrar

To

1. The Assistant Commissioner - II (C.T.)
Palani - II Assessment Circle,
Ramalingam First Street,
Shanmugapuram,
Palani - 624 601,
Dindigul District.
2. The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi,
Pudukkottai District.

+ 1 CC TO Mr.K.SOUNDARARAJAN, ADVOCATE IN SR No. 45413

ARUL

TE/SV-MMS/SAR-3 : 19/02/2018 : 2P/4C

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