IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019
CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.8514 of 2012
MP.No.1 & 2 of 2012

Neyveli Lignite Corporation Limited,
Represented by its Deputy General
Manager(Finance) S.R.Sivaprasad
...Petitioner

--Vs--

The Assistant Commissioner (CT)
Cudddalore Taluk Assessment Circle,
Cudddalore-607001 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, calling for the records of the respondent herein in TNGST.4400007/2005-06 dated 16.2.2012 and quash the same, while directing the respondent herein to re-do the assessment for the assessment year TNGST.2005-06, after adequate opportunity to the petitioner.

For Petitioner : Mr.Raghavan Ramabadran

For Respondents : Mr.Mohd. Shafiq, SGP

O R D E R

The present writ petition is filed challenging an order of assessment dated 16.02.2012 passed in terms of the provisions of the Tamil Nadu General Sales Tax Act, 1959 ('Act') for the period 2005-06.

2. The assessment in this case has been taken up by issuance of a notice dated 31.01.2012. The notice has been issued after nearly six years from the end of the period of assessment, calling upon the petitioner to file various details including annual return with commodity wise sales turnover and Form-XVII within a period of seven days from date of receipt of the notice.

3. The petitioner, by reply dated 06.02.2012, has expressed a practical difficulty in collection of the voluminous records required within the period granted and sought extension of time till 03.03.2012. Though receipt of this notice is not denied,

the Assessing Officer has merely proceeded to passed the impugned order on 16.02.2012, without further reference to the petitioner.

4. I am of the view that the manner by which the assessment in the present case has been framed leaves much to be desired. Moreover, opportunity as sought has not been granted and the time granted for production of records is inadequate.

5. In the interests of justice and in the light of my observations as above, the impugned order of assessment dated 16.02.2012 is set aside. The petitioner will appear before the Assessing Officer on the 3rd of October, 2019 at 10.30 A.M. along with all records in support of its stand in response to the pre-assessment notice and the records as sought for under notice dated 31.01.2012. The petitioner has in the affidavit filed in support of the writ petition stated that revised returns have been filed, which statement has been denied by the respondent in counter. Revised returns, along with proof of acknowledgment of filing of the same earlier shall be produced for consideration by the Assessing Officer. After consideration of the aforesaid and upon hearing the petitioner in person, an order of assessment, de novo, will be passed by the Assessing Authority within four weeks from date of conclusion of the personal hearing.

6. This writ petition is disposed in the aforesaid terms. Consequently connected miscellaneous petitions are closed. No costs.

ska

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT)
Cudddalore Taluk Assessment Circle,
Cudddalore-607001

+1cc to Mr.Lakshmi Kumaran, Advocate, SR.No.82033

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Kak(30/10/2019)