IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15-07-2019

CORAM

THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.No.10337 of 2019
And
W.M.P.Nos.10881 and 10882 of 2019

M/s.New Rathna Auto,
Represented by its Authorised Signatory,
No.155, Gandhi Road,
Cheyyar,
Tiruvannamalai District. ...Petitioner

..Vs..

State Tax Officer,
Vandavasi Assessment Circle,
Tiruvannamalai District. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent and quash the assessment proceedings in TIN 33514602946/2011-12 dated 31.10.2018 and direct the respondent to pass fresh orders after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.V.Haribabu,
Additional Government Pleader.

O R D E R

Mr.C.Bakthasiromoni learned counsel on record for writ petitioner and Mr.V.Haribabu, learned Additional Government Pleader on behalf of lone official respondent, are before this Court.

2. With consent of learned counsel on both sides, the main writ petition itself is taken up, heard out and is being disposed of.

3. Notwithstanding various averments raised in the affidavit filed in support of the writ petition as well as submissions that were made in the earlier proceedings which have been captured by my learned Predecessor Judge on 30.4.2019, today learned counsel for writ petitioner abridges, restricts and limits his submissions. In other words, notwithstanding the pleadings and earlier submissions, learned counsel abridges/restricts/limits his prayer and submits that it would suffice if there is a direction to lone official respondent to dispose of (within a time frame) writ petitioner's representation dated 31.10.2018.

4. Learned Revenue Counsel submits that lone official respondent would dispose of aforesaid writ petitioner's representation in a manner known to law as expeditiously as possible.

5. Before this Court proceeds to write the operative portion of the order, it is deemed pertinent to mention, considering the trajectory of the hearing today and the narrow compass on which the instant writ petition now turns, it is not necessary to set out the factual matrix in detail. Suffice to say that instant writ petition arises under 'Tamil Nadu Value Added Tax Act 2006 (Tamil Nadu Act 32 of 2006)', hereinafter 'TN VAT Act' and the relevant assessment year in the instant writ petition is 2011-2012.

6. Considering the nature of the aforementioned representation in the context of the peculiar facts and circumstances of this case, it is deemed appropriate to direct the lone official respondent to give a personal hearing to the writ petitioner for disposing of the representation. To be noted, personal hearing is being directed to be held considering the peculiar facts and circumstances of the instant case.

7. In the light of narrative thus far, the lone respondent shall dispose of writ petitioner's representation dated 31.10.2018, after affording an opportunity of personal hearing by giving sufficient advance notice. Such disposal shall be done as expeditiously as possible and in any event, within eight weeks from the date of receipt of a copy of this order and the order of disposal shall be communicated to/served on writ petitioner under due acknowledgment within 7 working days from the date of disposal order.

8. Writ petition is disposed of with the above directions. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

Svn

To

The State Tax Officer,
Vandavasi Assessment Circle,
Tiruvannamalai District.

+1 cc to Mr.C.Bakthasiromoni, Advocate, S.R.No.60416

+1 cc to the Special Government Pleader(Taxes), S.R.No.60095

WP 10337 of 2019

VG-II(CO)
SSM(13/08/2019).