

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.09.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.23 of 2014

MP.No.1 of 2014

M/s.Pandian Agencies,
Represented by its Proprietor

...Petitioner

--VS--

The Assistant Commissioner (CT)
Vadapalani I Assessment Circle,
Greams Road, Chennai-600006

.... 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 Certiorari, calling for the impugned proceedings of the respondent in TIN:33281461582/2011-12 and quash the order dated 27.11.2013.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.G.Dhana Madhri, GA

O R D E R

The petitioner challenges order of assessment dated 27.11.2013 passed for the period 2011-12 in terms of the provisions of TNVAT Act, 2006 (in short 'Act').

2. Heard Mr.Rajkumar, learned counsel for petitioner and Ms.G.Dhana Madhri, learned Government Advocate for respondent.

3. At the outset, it is seen that show cause notice dated 17.09.2013 has, admittedly, been served upon the petitioner on 19.09.2013, to which there has been no response from the petitioner. At page three para six of the grounds raised, the petitioner makes a feeble attempt to state that after receipt of

the notice, the representative of the petitioner appeared before the respondent and sought time to produce the records and appear for personal hearing, since the petitioner was unwell, but no supporting evidence has been placed on record by the petitioner. This averment has been categorically denied by the respondent in counter. I am thus not inclined to accept this submission.

4. On merits, Mr.Rajkumar would attempt to persuade me that the impugned assessment is stated to be a deemed assessment, which is beyond the permitted period as stipulated under the Act, I am not inclined to go into the merits in the light of my categorical view that there has been no co-operation extended by the petitioner in the completion of proceedings for assessment. I am also unable to accept the request to permit the petitioner to file an appeal since there is no order of interim stay in this matter. Notice has been issued on 06.01.2014 to the respondent and the matter has come up thereafter only on 13.09.2019. Evidently the petitioner has also not pursued the listing of the matter before this Court.

5. There is no merit in this writ petition and the same is dismissed. No costs.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

ska

To

The Assistant Commissioner (CT)
Vadapalani I Assessment Circle,
Greams Road, Chennai-600006

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.81816
+1cc to the Special Government Pleader(T), S.R.No.82365

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CS/31/10/2019