IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.24606 of 2019
&
W.M.P.Nos.24270 and 24271 of 2019

M/s. CBC Fashions (Asia) Private Limited
Rep. By its Managing Director - T.R.Vijayakumar
No.11, CBC Building
M.R.Nagar
K.N.P.Colony Post
Dharapuram Road
Tirupur - 641 608
Tirupur District
... Petitioner

vs.

The Assistant Commissioner (ST)
Bazaar Circle
Tirupur
Tirupur District
... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records on the file of the Respondent in his impugned proceedings made in TIN 33492425404/2017-18 dated 23.07.2019 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.G.Dhanamadhri
Government Advocate



O R D E R

Mr.S.Rajasekar, learned counsel on record for writ petitioner and Ms.G.Dhanamadhri, learned Government Advocate, who accepts notice on behalf of sole respondent, are before this Court.

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

3.Notwithstanding very many averments made, grounds raised and contentions canvassed in the affidavit filed in support of the writ petition, learned counsel for writ petitioner in the hearing focussed his submission on one pivotal point and that one pivotal point is, revisional notice is dated 22.07.2019 and the impugned Assessment Order has been passed on 23.07.2019 itself saying 'dealers reply has not been accepted'.

4.This Court has already held that it is desirable to give 15 days notice and that would be reasonable opportunity to show-cause within the meaning of the applicable provisos under 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)', hereinafter 'TNVAT Act' for brevity. In the instant case, as revisional notice is dated 22.07.2019 and the impugned order has been passed on 23.07.2019 saying dealers reply is not accepted, the impugned order dated 23.07.2019 bearing reference TIN 33492425404/2017-18 is set aside and the matter is remanded back to the respondent to redo the revised assessment after giving opportunity to the writ petitioner in accordance with the applicable provisions. Such redoing of revised assessment shall be done as expeditiously as possible and in any event, within a period of 12 weeks from the date of receipt of a copy of this order. Redone revised assessment shall be served on the writ petitioner under due acknowledgement in accordance with applicable rules in this regard.

This writ petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (ST)
Bazaar Circle,
Tirupur,
Tirupur District.

+1cc to Mrs.R.Hemalatha, Advocate Sr.73087
+1cc to the Special Government Pleader Sr.72896

W.P.No.24606 of 2019

kk[co]
srg 18/09/2019