IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.27698 of 2019
and
W.M.P.No.27217 of 2019

Tvl.Shriram Pistons & Rings Ltd.,
Represented by its Authorised Signatory
Plot No.7, Cauvery Nagar, Noombal
Thiruverkadu, Chennai-600 077. ...Petitioner

vs.

The Assistant Commissioner (ST)
Thiruverkadu Assessment Circle
No.2, Alagiri Street, Thenpalani Nagar,
Kolathur, Chennai-600 099. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent vide his impugned order of assessment in CST.36637/2014-2015 dated 22.07.2019 and quash the same as being arbitrary, illegal and unconstitutional and in violation of principles of natural justice and to further direct the respondent to consider the Form N filed by the petitioner on 28.04.2015 and pass fresh orders of assessment in accordance with law.

For Petitioner: Mr.A.Ravichandran

For Respondent: Mr.Master Ganesh
Government Advocate

O R D E R

This writ petition is filed challenging the order dated 22.07.2019, rejecting the application filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, relevant to the assessment year 2014-2015.

2. Heard both sides.

3. It is seen that a revised order of assessment was passed on 27.04.2018. It is further seen that the petitioner filed an application under Section 84 of the TNVAT Act, on 09.06.2018. It is the specific contention of the petitioner

that Form-N with details of price reduction were filed on 28.04.2015 before the last date viz., 30.04.2015 and however, the Assessing Officer has not taken note of the said fact and rejected the claim of the petitioner. It is further contended that before passing the impugned order, the petitioner was not given an opportunity of personal hearing as well.

4. Therefore, the learned counsel for the petitioner contended that, had an opportunity been given, the petitioner would have satisfied the Assessing Officer that Form-N are already available on record.

5. The learned Government Advocate for the respondent, based on instructions, submitted that perusal of the file discloses that Form-N filed by the petitioner are available. Therefore, he fairly submitted that the matter may go back to the Assessing Officer to reconsider the whole issue once again afresh.

6. Considering the above stated facts and circumstances and considering the fact that the impugned order was passed erroneously by holding that the petitioner did not file Form-N with details of price reduction, this Court is of the view that the matter needs to go back to the respondent for fresh consideration. Accordingly, this Writ Petition is allowed and the impugned order is set aside. Consequently, matter is remitted back to the respondent for fresh consideration after giving an opportunity of personal hearing to the petitioner. The respondents shall pass fresh orders on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

mk

To
The Assistant Commissioner (ST)
Thiruverkadu Assessment Circle
No.2, Alagiri Street, Thenpalani Nagar,
Kolathur, Chennai-600 099.

+1cc to Mr..A.Ravichandran, Advocate, S.R.No. 94691
+1cc to the Government Pleader, S.R.No. 94573

W.P.No.27698 of 2019

GP(CO)
GN(02/12/2019)