IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29505 of 2019
and
W.M.P.No.29374 of 2019

M/s.Omega Glass Private Limited
Rep. by its Authorised Signatory
Mr.Brijesh Patil ...Petitioner

vs.

The State Tax Officer
Nandambakkam Assessment Circle
No.17, Loganathan Nagar, 2nd Street
Choolaimedu, Chennai-600 094. ...Respondent

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 in CST:1017631/2016-2017 dated 09.09.2019, quash the same and further, direct the respondent to redo the assessment after granting an reasonable opportunity to the petitioner to produce the declaration forms including export details.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader (T)

O R D E R

Mr.Mohammed Shaffiq, learned Special Government Pleader takes notice for the respondent. By consent of both the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of assessment dated 09.09.2019 relevant to the assessment year 2016-2017.

3. The main grievance of the petitioner is that the Assessing Officer has not provided sufficient opportunity to the petitioner to place necessary documents, despite request dated 18.07.2019 was made to that effect. It is also submitted that after passing the impugned order, the respondent/Assessing Officer was approached by the petitioner on 19.09.2019 by filing an application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, also by placing material documents. It is stated that the said application is still pending.

4. Upon considering the facts and circumstances of the present case and the submissions made by the learned counsel for the petitioner, it is evident that though the present writ petition is filed challenging the order of assessment, admittedly, the petitioner has subsequently filed an application dated 19.09.2019 under Section 84 of the TNVAT Act, 2006, before the Assessing Officer and the said application is still pending.

5. When such being the position, I do not think that the present writ petition challenging the assessment order needs to be entertained. However, as the application under Section 84 of the TNVAT Act, 2006, filed by the petitioner is still pending, without expressing any view on the merits of the claim made by the petitioner, this Writ Petition is disposed of only by directing the respondent to consider the said application and pass orders on the same on merits and in accordance with law, after providing an opportunity of hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. Till an order is passed in the application dated 19.09.2019 filed under Section 84 of the TNVAT Act, 2006, no coercive steps shall be taken against the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

mk

To

The State Tax Officer
Nandambakkam Assessment Circle
No.17, Loganathan Nagar, 2nd Street
Choolaimedu, Chennai-600 094.

+1cc to Government Pleader(Taxes) SR.NO. 86954
+1cc to Mr.V.Sundareswaran, Advocate sr.86665

nr 05/11/2019