IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 10.04.2019
CORAM
THE HONOURABLE Dr. JUSTICE ANITA SUMANTH
W.P.No.33569 of 2018
and
W.M.P.No.38954 of 2018

Tvl.Sri Someswara Electricals,
Represented by its Partner,
P.V.Subramani,
Door No.145, Salem Main Road,
Krishnagiri Post - 635 001. .. Petitioner

Vs.

The Assistant Commissioner (ST),
Krishnagiri Assessment Circle,
Krishnagiri. .. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the respondent in TIN.No.33703302896/2014-15 dated 13.11.2018 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioners : Mr.R.Senniappan

For Respondents : Mr.Mohd Shaffiq, SGP

O R D E R

The petitioner assails an order of assessment dated 13.11.2018 passed by the respondent/Assessing Officer in terms of the provisions of the Tamil Nadu Value Added Tax Act (in short the 'Act') for the period 2014-15.

2. Mr.R.Senniappan, learned counsel appearing for the petitioner assails the assessment on the short point of violation of principles of natural justice. He points out that the revised notice issued to the dealer was received by him on 20.08.2018 and by letter dated 03.09.2018, the petitioner sought time till 30.09.2018 to make his submissions in response to the notice.

3. Though, a copy of letter dated 03.09.218 is available at page no.51 of the paper book. Records produced by Mr.Mohd.Shaffiq, learned Special Government Pleader for the respondent do not contain the aforesaid letter and there is no acknowledgement of the receipt of the same.

4. Be that as it may, Mr.Shaffiq very fairly does not raise any serious objection to give the petitioner the benefit of doubt in the matter and affording one more opportunity of personal hearing.

5. In the light of the above and in the interest of justice, the impugned order of assessment is set aside. The petitioner will appear before the Assessing Officer on 30.04.2019 at 10.30 a.m., along with objections and materials in support of the proposals in the revised notice and the assessment shall be completed within a period of four(4) weeks from the date of conclusion of personal hearing after affording an opportunity to the petitioner.

6. The writ petition is disposed of in the above terms. Consequently connected miscellaneous petition is closed. No Costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST),
Krishnagiri Assessment Circle,
Krishnagiri

+1cc to Mr.R.Senniappan, Advocate sr.35501
+1cc to Special Government Pleader(Taxes) sr.35962

W.P.No.33569 of 2018
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nr 03/06/2019