



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.10.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P. (MD) No.18595 of 2019

and W.M.P. (MD) .No.14977 of 2019

WEB COPY

Tvl.M.S.Dhivan Oli Timber Depot,
rep. by its Proprietor, M.S.Divan Oli
5.A, Madavilagam Street,
Kallidaikuruchi,
Ambasamudram.

... Petitioner

vs.

The Commercial Tax Officer,
Ambasamudram.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN 33805622693/13-14 dated 26.09.2018 and quash the same as illegal, against the provisions of the Tamil Nadu Value Added Tax Act, 2006 and against the Principles of Natural Justice.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mrs.J.Padmavathy Devi
Special Govt. Pleader

O R D E R

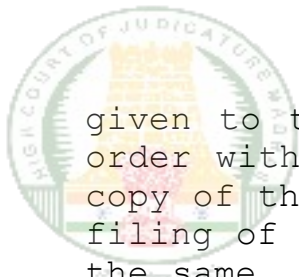
Challenging the order passed by the respondent in TIN 33805622693/13-14 dated 26.09.2018, this writ petition has been filed.

2.According to the writ petitioner, the assessment order under challenge came to be passed without giving an opportunity of hearing to the petitioner.

3.On the face of it, this Court has categorically reiterated that when there is violation of principles of natural justice, the impugned order shall go. However, this Court has granted an order of staus-quo on 28.08.2019 and this writ petition is pending for the past two months.

3.The learned Special Government Pleader vehemently contended that the petitioner has an alternative remedy of filing appeal and the petitioner can raise the issue before the appellate authority.

<https://hcservices.ecourt.gov.in/hcservices/> going into the merits of the case, a direction is



given to the petitioner to prefer an appeal against the impugned order within a period of four weeks from the date of receipt of a copy of this order, on payment of 25% of the balance tax. On such filing of appeal, the appellate authority is directed to entertain the same, without insisting on the point of limitation and dispose of the same within a period of 8 weeks, after affording an opportunity of hearing to the petitioner.

5. With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (w)

// True Copy //

Sub Assistant Registrar (CS)

vs

To:

1. The Commercial Tax Officer,
Ambasamudram.

2. The Section Officer
ER Section
Madurai Bench of Madras High Court,
Madurai
(To return the original impugned order to the petitioner)

+1 CC to M/s. A. CHANDRASEKARAN, Advocate (SR-92672[F] dated
17/10/2019)

W.P. (MD) No.18595 of 2019

16.10.2019

_KM/ (06.11.2019) 2P 4C