



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.07.2019

CORAM

WEB COPY

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P(MD).No.20373 of 2015
and MP(MD)No.1 of 2015

Tvl.SriJagatheeswara Store,
Represented by its Proprietor,
K.Gnansekaran

...Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer,
Aranthangi Assessment Circle,
Commercial Tax Office,
No.36-F, Kallupattarai Road,
Aranthangi,
Pudukkottai District - 614 616.

... Respondents

Prayer :Writ Petition is filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for records pertaining to the impugned proceedings of the second respondent in Tin:33784141514/ 2015-2016 dated 16.09.2015 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.A.Thiyagarajan
Government Advocate

O R D E R

The petitioner challenges an order dated 16.09.2015 on the point of violation of the principles of natural justice. This assessment is passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') in relation to the period 2015-2016.

2. A pre-assessment notice was issued by the Assessing Authority calling objections from the petitioner. But no specific date has been mentioned therein and the column for date has been left blank. The relevant portion of the notice reads as follows:



'Objections, if any on the proposed may be filed in writing with all connected evidences before the undersigned at 11.00 AM on06.2015 at the office at Aranthangi'

Thereafter, the assessee has sent a letter dated 14.09.2015 pointing out that no date has been stipulated for filing objections. But the impugned order has been passed even on 16.09.2015 without any further reference to the assessee. Further, references to the dates of the pre-assessment notice and the letter of the assessee are also incorrect. There is violation of the principles of justice on the face of the record.

3. In the light of the aforesaid, the impugned order dated 16.09.2015 is quashed. This writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar

To,

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Commercial Tax Officer,
Aranthangi Assessment Circle,
Commercial Tax Office,
No.36-F, Kallupattarai Road,
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+1 CC to M/s.B.ROOBAN, Advocate (SR-77883[F] dated 26/07/2019)

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and
MP (MD) No.1 of 2015
25.07.2019

CM

MS/09.09.2019/2P.4C