



EFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.08.2019

CORAM

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THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)No.2122 of 2015  
and M.P(MD) No.1 of 2015M/s.Sri Krishna Fire Works Factor,  
Rep. by its Partner  
Mr.R.Mohan

..Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),  
Commercial Taxes Building,  
Court Campus, Trichy.2.The Assistant Commissioner (CT),  
Karur (South) Assessment Circle,  
Karur.

... Respondents

PRYAER: Writ Petition is under Article 226 of the Constitution of India praying for the issuance of a Writ of certiorarified mandamus to call for the records of the first respondent in VAT appeal No. & year : 79/2014 and quash the order dated 19.12.2014 as unlawful and against the provisions of the TNVAT Act and further direct the first respondent to properly consider the issue afresh.

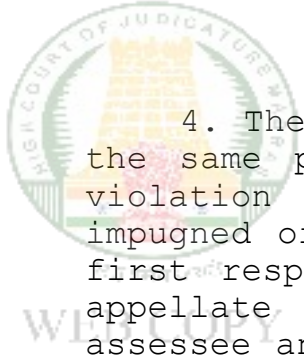
For Petitioner : Mr.R.D.Ganesan  
For Respondents : Mr.Thiyagarajan  
Government Advocate

O R D E R

The petitioner assails an order of assessment dated 19.12.2014 relating to the period 2011-12 passed in terms of the Tamil Nadu Value Added Tax Act (in short 'Act') by the Assistant Commissioner (CT), Karur (South) Assessment Circle, Karur.

2. The short point raised is that the appeal has been disposed without considering the written submissions and judgments relied upon.

3. Mr.Thiyagarajan, learned Government Advocate was directed to ascertain whether written submissions dated 04.12.2014 have been received by the first appellate authority. He confirms today that it has been so received.



4. Then, it was incumbent upon the authority to have considered the same prior to passing the impugned order. There is apparent violation of the principles of natural justice and hence, the impugned order is set aside. The petitioner will appear before the first respondent on Tuesday i.e 20.08.2019 at 10.30 a.m and the appellate authority shall dispose the appeal after hearing the assessee and perusing the written submissions and judgments already on record within a period of four weeks thereafter. No further notice need be issued in this regard since this order is dictated in the presence of learned counsel appearing on either side.

5. In fine, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-  
Assistant Registrar

/True Copy/

Sub Assistant Registrar

To,  
1. The Appellate Deputy Commissioner (CT),  
Commercial Taxes Building,  
Court Campus, Trichy.

2.The Assistant Commissioner (CT),  
Karur (South) Assessment Circle,  
Karur.

+1 CC to M/s.R.D.GANESAN, Advocate ( SR-80898[F] dated 09/08/2019 )

W.P (MD) No.2122 of 2015  
and M.P (MD) No.1 of 2015  
08.08.2019

CM  
JM/22.08.2019/2P-4C