BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.07.2019

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P(MD).No.6712 of 2015
and MP(MD)Nos.1 to 3 of 2015

Tvl.Kamatchi Ambigai Traders,
Represented by its Prop.
M.Muthuselvam
Vadamalapuram
Sivakasi ...Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by its Secretary to Government,
Department of Commercial Taxes and Registration,
Fort St.George, Chennai -600 009.

2.The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.

3.The Deputy Commercial Tax Officer-III,
Sivakasi, Virudhunagar. ... Respondents

Prayer :Writ Petition is filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the order passed by the third respondent in his order in TIN No.33696002557/2011-2012 dated 19.11.2014 received by the petitioner on 03.12.2014 and quash the same and to direct the third respondent to afford an opportunity to the petitioner to file objections.

For Petitioner : Mr.A.S.Mujibur Rahman
For Respondents : Mr.R.Murugan
Additional Government Pleader

O R D E R

The petitioner challenges an order of assessment dated 19.11.2014 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006, (in short 'Act') for the period 2011-12.

2. A pre-assessment notice dated 15.10.2014 has been issued by the third respondent calling for objection, if any, to be filed along with supporting documents. This notice has, admittedly, been

received by the petitioner. However, no objection has been filed by the petitioner till finalization of assessment.

3. A medical certificate is produced, issued by a Medical attendant, stating that the petitioner was suffering from 'extreme fever'. The medical certificate mentions the date of ailment as '30.10.2014 to 02.12.2014'. This Certificate does not inspire the confidence of the Court. Moreover, even according to the Certificate, the period of ailment is only post 30th October, which is beyond the period of 15 days granted by the Assessing Officer. Furthermore, this Court has, on 27.04.2015, granted an order of interim stay on condition that the petitioner pays 25% of the disputed demand within a period of four weeks. This order has not been complied with.

4. In fine, this Court finds no merit in the writ petition and the same stands dismissed. No costs. Consequently, connected miscellaneous petitions are also dismissed.

Sd/-

Assistant Registrar (CO)

// True Copy //

Sub Assistant Registrar(CS)

To,

1.The Secretary to Government, State of Tamil Nadu,
Department of Commercial Taxes and Registration,
Fort St.George,Chennai -600 009.

2.The Commissioner of Commercial Taxes,2nd Floor, Ezhilagam,
Chepauk,Chennai – 600 005.

3.The Deputy Commercial Tax Officer-III,
Sivakasi, Virudhunagar.

+1 CC to M/s.A.S.MUJIBUR RAHMAN, Advocate (SR-77863[F] dated 26/07/2019)

+1 CC to SPECIAL GOVERNMENT PLEADER(SR-77965[F] dated 26/07/2019)

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