



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.07.2019

CORAM

WEB COPY

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)No.168 of 2016
and W.M.P(MD)No.126 of 2016

Tvl.Sre Sapthagiri Corporation,
Represented by its Partner,
P.Chellam

... 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,
Paramakudi Assessment Circle,
Commercial Taxes Office,
No.3/103, Thelichathanallur,
Paramakudi,
Ramanathapuram District - 623 701.

... Respondents

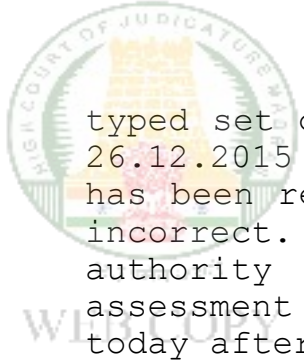
PRYAER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for records pertaining to the impugned proceedings of the second respondent in TIN.33665421301/2012-13/A1/48/2015 Part ID para 8 dated 16.12.2015 and quash the same.

For Petitioner : Mr.B.Rooban
For Respondents : Mrs.J.Padmavathy Devi
Special Government Pleader

ORDER

The petitioner challenges an order dated 16.12.2015 passed in terms of the Tamil Nadu Value Added Tax, Act, 2008 (in short 'Act') for the period 2012-2013.

2. Violation of the principles of natural justice is alleged and established by the petitioner. An objection dated 20.12.2015 has been filed by the petitioner in response to a pre-assessment notice dated 16.12.2015. *Inter alia* the petitioner has also filed supporting documents. In fact selling dealer whose registration is alleged to have been cancelled without reference to his objection and annexure has been received by the second respondent on 26.10.2015 as per the delivery report placed in page No.16 of the



typed set of papers. However, the impugned order has been passed on 26.12.2015 wherein the Assessing Officer states that no objection has been received from the petitioner which appears to be factually incorrect. The impugned assessment order is quashed. The assessing authority will take up the proceedings even for completion of assessment and complete the same within a period of six weeks from today after hearing the petitioner.

3. This writ petition is allowed in the above terms. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar (CS)

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,
Paramakudi Assessment Circle,
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No.3/103, Thelichathanallur,
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Ramanathapuram District - 623 701.

+1 CC to Mr.B.ROOBAN, Advocate SR-77881.

+1 CC to SPL GP SR-78226.

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CS(17.09.2019) 2P 5C