BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.08.2019
CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH
W.P(MD).No.10796 of 2017
and WMP(MD)No.8216 of 2017

Tvl.ARS Refrigiration
Representd by its Proprietor,
J.Syed ...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 Deputy Commercial Tax Officer,
Chokkukulam Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaj Salai,
Madurai - 625 020 ...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 3387500403 7/2015-2016 dated 31.03.2019 and quash the same.

For petitioner : Mr.R.Veeramanikandan
For Respondents : MrA.Thiyagarajan
Government Advocate

O R D E R

The short point agitated by the petitioner is non-grant of opportunity for personal hearing prior to finalization of the impugned order of assessment dated 31.07.2013 for the period 2015-16 passed in terms of the provsions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2. Since the counter states that opportunity of personal hearing was provided to the petitioner, records were directed to be produced. Pursuant to the said direction, records are produced today. Though the records contained a notice for personal hearing, admittedly no acknowledgement card is available.

3.Further, the impugned order does not indicate any reasoning for rejecting written objections. The Assessing Authority merely stated in one line that the objection was considered and rejected and there is no specific reason adduced for such rejection.

4. In the light of the aforesaid, the impugned order of assessment dated 31.03.2017 is set aside.

5. In the interests of justice, I am of the view that the petitioner should be afforded an opportunity of personal hearing prior to finalization of assessment proceedings. The petitioner will appear before the Assessing Officer on 03.09.2019 i.e Tuesday at 10.30 a.m without anticipating any further notice in this regard. After hearing the petitioner and considering the submissions as well as written submissions if any filed, an order of assessment de novo shall be passed by the Assessing Officer without a period of four weeks from the date of conclusion of personal hearing.

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

Sd/-

Assistant Registrar (CO)

// 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 Deputy Commercial Tax Officer,
Chokkukulam Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaj Salai,Madurai - 625 020

+1 CC to M/s.B.ROOBAN, Advocate (SR-82221[F] dated 19/08/2019)

+1 CC to M/s.SPL GP (SR-82461[F] dated 20/08/2019)

CM

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