BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.07.2019**

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P.(MD)No.11197 of 2017
and
W.M.P.(MD)No.8588 of 2017

M/s.Raasi Agencies,
Represented by its Authorised Signatory
Mr.P.Rajasekaran,
No.18, Chinnaya Street,
Trichy Road,
Manapparai-621 306. ... Petitioner

-Vs-

The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai. ... Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in TIN 33826258420/2014-15 dated 24.10.2016 and to quash the same as illegal, arbitrary and further direct the respondent to afford a opportunity of personal hearing and consider the relevant records and thereafter to pass order afresh.

For Petitioner : Mr.S.Karunakar

ORDER

The short point raised in this Writ Petition is that the impugned order of assessment dated 24.10.2016 passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') suffers from violation of the principles of natural justice.

2.A pre-assessment notice dated 20.07.2016 has been issued by the Assessing Officer. In conclusion, he calls upon the assessee to file objections, along with relevant records in support thereof, within 15 days from date of receipt of the notice. He also states that personal hearing may be afforded within the stipulated period. Admittedly, there has been no response to this notice. Thus, the impugned order has come to be passed by the assessing authority without further reference to the assessee.

3.I am of the view that the opportunity extended is insufficient and the manner in which the so-called opportunity is granted is also not proper. The receipt of objections and personal hearing has to be on a specific date and time fixed by the assessing authority for the stated purpose.

4.For the aforesaid reasons, the impugned order is set aside. The assessee will appear before the assessing Officer on **Thursday** i.e **08.08.2019** and an order of assessment shall be passed *de novo* by the Officer, after hearing the petitioner and considering all/any materials that may be produced by him, in line with the Circular No.3/2019 issued by Principal Commissioner/Commissioner, Commercial Taxes dated 18.01.2019.

5.This writ petition is disposed of in the above terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(P & A)

// True Copy //

Sub Assistant Registrar(CS)

gns

To

The Commercial Tax Officer,
Manapparai Assessment Circle,
Manapparai.

+1CC TO MR.S.KARUNAKAR, Advocate Sr. No.75867
+1CC TO THE SPECIAL GOVERNMENT PLEADER SR.No. 75732

W.P.(MD)No.11197 of 2017
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AL(CO)
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