IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 18.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.10766 of 2015
and
M.P.Nos.1 & 2 of 2015

M/s.Raja Timbers,
Rep. By its Proprietor - A.Simson Suresh,
No.53, Nehruji Street,
Villupuram - 605602. ...Petitioner

-Vs-

The Assistant Commissioner (CT),
Villupuram - II, Villupuram. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33834701031/ 2009-10 dated 27.02.2015 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.A.N.R.Jayaprathap
Special Government Pleader

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The revised assessment for the assessment year 2009-10 is put under challenge in the present writ petition.

3. Though the petitioner had raised several ground challenging the revised assessment, one of the primary grounds raised by the petitioner is that the notice of proposal, which is alleged to have been issued to the dealer, was not received by them and the dispatch of the notice is not in conformity with Rule 19 of the Tamil Nadu Value Added Tax Rules, 2007. Apart from that, the petitioner would also submit that the name of the firm has undergone a change, which has not been taken note of by the respondent.

4. To such a proposition, the learned Special Government Pleader appearing for the respondent would rely on the averments in the counter affidavit and submit that the proposal was duly sent by registered post to the proper address available with them as well as to the name of the firm as reflected in their records. The petitioner has also raised certain grounds challenging the levy under the revised assessment, which are on the merits of the case.

5. Though both the sides dispute the service of notice of proposal prior to the revised assessment, on a perusal of the objections raised by the petitioner, touching upon the merits, this Court is of the view that the petitioner could be given an opportunity to putforth all his objections on the merits of the case before the concerned authorities.

6. As such, without going into the merits as to whether a notice of proposal was given prior to the revised assessment, the impugned order is hereby directed to be treated as a show cause notice of proposal for the revised assessment. Consequently, the petitioner herein is granted liberty to putforth his objections to the proposal for the revised assessment, atleast within a period of 15 days from the date of receipt of a copy of this order. On receipt of such objections, if any, the respondent herein shall extend due opportunity of personal hearing to the petitioner, if necessary through Video Conferencing, and on due consideration of such objections, the respondent herein shall endeavour to complete the proceedings, atleast within a period of 12 weeks therefrom.

7. The Writ Petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Villupuram - II, Villupuram.

+1cc to the Spl. Government, Pleader, Sr.No.27140
+1cc to M/s.R.Hemalatha, Advocate, Sr.No.27185

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and
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gp (co)
rr ii (18/09/2020)