

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.929 of 2020
and
WMP. No.1111 of 2020

M/S.CAUVEY PROMOTERS,
Rep by its Proprietrix,
Thirumathi R.Sujatha,
No 249- A V.M. Balakrishnan Street,
Sathyamaoorthy Block,
Ashok Nagar, Chennai-83. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Ekkatuthangal Assssment Circle,
No 46, Pasumpon Muthuramalingam Salai,
Chennai-28. ... Respondent

Prayer: Writ Petition filed under Article 226 of the
Constitution of India praying Writ of Certiorari to call for
the records of the Respondent in R.C.NO 991/ 2015/A4 dated
31.10.2019 and quasht he same as arbitrary illegal.

For Petitioner : Mr.S.Ramanan

For Respondent : Ms.G.Dhanamadhiri,
Government Advocate

सत्यमेव जयते
O R D E R

Heard Mr.S.Ramanan, learned counsel for the petitioner and
Ms.G.Dhanamadhri, learned Government Advocate for the respondent.

2. The challenge is to an order of assessment dated
31.10.2019 passed under the provisions of Tamil Nadu Value Added
Tax Act, 2006 (in short 'Act') for the period 2015-16.

3. A perusal of the order reveals that the petitioner has
filed a reply dated 10.06.2016 to the pre-assessment notice
dated 07.01.2016, which is available on file (referred to in
reference 3). Admittedly, the petitioner has not appeared in
response to two subsequent notices dated 12.10.2018 and
30.09.2019. It was however incumbent upon the Officer to have

taken note of reply dated 10.06.2016 while finalising the assessment which has not been done.

4. For the aforesaid reason, the impugned order assessment dated 31.10.2019 is set aside. The petitioner will appear before the Assessing Officer on Friday, the 11th of September, 2020 either over video conferencing or by way of physical hearing, as may be mutually convenient to the parties. An order of assessment shall be passed after hearing the petitioner within a period of four (4) weeks from 11.09.2020.

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

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST),
Ekkatuthangal Assssment Circle,
No 46, Pasumpon Muthuramalingam Salai,
Chennai-28.

+1cc to Mr.S.ramanan, Advocate SR 27681
+1cc to The Government Pleader (Taxes)
High Court, Madras.

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BR (CO)
RV (04/09/2020)

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