

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2020

CORAM

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.P. No. 13473 of 2012

Balasubramaniam Enterprises Private Limited,
43-B, 4th Main Road, Nanganallur,
Chennai - 61.
Rep. by its Managing Director,
A. Mathiyalagan

... Petitioner

-vs-

The Assistant Commissioner (CT),
Velacherry Assessment Circle,
19, 4th Main Road,
Nanganallur, Chennai - 61.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the entire records of the respondent in TIN No.33090987211/2011-12 dated 28.03.2012 and the consequential proceedings in No.33090987211/2011-12 dated 02.05.2012, and quash the same.

For Petitioner : S.Ravee kumar

For Respondent : Mr. A.N.R.Jayaprathap
Standing Counsel

O R D E R

The petitioner has challenged the impugned order dated 28.03.2012 and 02.05.2012 bearing reference No.TIN/33090987211/2011-2012, dated 24.02.2012 passed under Section 25 of the TNVAT Act, 2006.

2. The impugned order is based on the returns filed by the petitioner and on scrutiny, notice dated 24.02.2012 issued to the petitioner. The petitioner has not filed any reply/objections. In paragraph 5 of the affidavit filed in support of the writ petition, it is stated that the petitioner approached the respondent and had asked them to furnish two documents.

3. Since the assessment year itself had come to an end, by the time, the present writ petition was filed, I am of the

view that the respondent can be directed to pass a final orders of assessment. A similar view was taken by this Court in the case of M/s. Rohini Mills Pvt. Ltd., represented by its Director K.G.Mageshkumar, in W.P.No.3252 of 2011, dated 16.03.2011.

4. Accordingly, the impugned order which stands quashed shall be treated as a show cause notice. If necessary, the respondent may also issue a corrigendum to the same within a period of 30 days from the date of receipt of a copy of this order and complete the assessment within a period of three months thereafter. The respondent is also directed to furnish the details of the dealers whose registration were cancelled pursuant to which the impugned was initiated and two documents required by the petitioner if same are available.

4. With the above observation, the writ petition stands disposed of. No costs.

Sd/-

Assistant Registrar(CS-III-MDU)

//True Copy//

Sub Assistant Registrar

ssi

To

The Assistant Commissioner (CT),
Velacherry Assessment Circle,
19, 4th Main Road,
Nanganallur, Chennai - 61.

+1cc to Mr.S.Ravee kumar, Advocate SR.14130

+1cc to Special Government Pleader(Taxes) SR.14344

W.P. No. 13473 of 2012

NR(CO)

CB(17/06/2020)

WEB COPY