IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2020

CORAM :

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.No.16902 of 2011
and
M.P.Nos.1 & 2 of 2011

M/s.Bharani Traders,
Represented by its Proprietor S.Kubendran,
No.46, Rajarajan Street,
Tiruvannamalai 606 601
Tiruvannamalai District. ... Petitioner

Vs.

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

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the impugned proceedings of the respondent in TIN. 33644661317/2011-12 (04/2011) dt 24.6.2011, quash the same as illegal and against the provisions of the TNVAT Act, 2006.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.A.N.R.Prathap
Government Advocate (Taxes)

O R D E R

Challenging the provisional assessment order dated 24.06.2011 passed by the respondent, related to the year 2011-12 (04/2011), the petitioner has filed this writ petition. In the said order, the claim of ITC on stock made by the petitioner was rejected and the turnover and tax due for the month of April 2011 was provisionally determined under Section 25(1) of the TNVAT Act.

2.Though the petitioner has raised very many grounds against the order impugned herein, the learned counsel for the petitioner during the course of argument, submitted that the petitioner has submitted their detailed objections with regard to the claim of ITC by way of reply along with required documents to the respondent and the same has not been considered by the respondent till date. Hence, it would suffice, if a direction is given to the respondent to consider the said objections and pass final assessment orders within a time frame to be stipulated by this Court.

3.The learned Government Advocate (T) appearing for the respondent fairly submitted that a reasonable time may be granted to the respondent for passing final assessment order, if not already passed.

4.Considering the limited nature of the relief now sought for by the learned counsel for the petitioner, which has been agreed by the learned Government Advocate (T) appearing for the respondent, this Court directs the respondent to consider the objections already filed by the petitioner and pass final assessment order, if not already passed, on merits and in accordance with law, that too, after providing an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

5.With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//
Sub Assistant Registrar

mkn
To

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

+1cc to Mrs.R.Hemalatha, Advocate SR.21353
+1cc to Special Govt Pleader (Taxes) SR.21801

W.P.No.16902 of 2011

VBA(CO)
CB(26/05/2020)