

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 30.01.2020
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
Writ Petition No.2214 of 2020
and
WMP. No.2593 of 2020

Tvl. Coastal Plastochem (P) Ltd.,
Rep. by its Director,
Suit No.81, Dr.Rajivi Towers, 2nd Floor,
No.23, Puraswalkam High Road,
Chennai - 600 007.

...Petitioner

Vs

The Assistant Commissioner (ST),
Purasawalkam Assessment Circle,
Chennai - 600 102.

... Respondent

Prayer: PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records the Respondent in TIN No.33270483294/2014-15, dated 26.06.2019 and consequential order dated 26.12.2019 and quash the same as illegal, ultra-virus and against the principle of natural justice.

For Petitioner : Mr.C.Rekha Kumari
For Respondent : Mr.Mohammed Shaffiq,
Special Government Pleader

O R D E R

By consent expressed by both learned counsel, this Writ Petition is disposed even at the stage of admission.

2. The challenge in the present case is to both an order of assessment dated 26.06.2019 as well as order dated 26.12.2019 passed in the application filed under section 84 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act')

3. The short point raised and argued today is that Section 84 Application which is also dated 26.12.2019 specifically requests for an opportunity of being heard in person, prior to the disposal thereof. This communication has been specifically

noted in the second impugned order. However, even without hearing the petitioner the order has been passed on the very same day when the petitioner has filed the petition.

4. It is quite obvious that the exercise of rectification has been treated as a mere formality and there has been no application of mind whatsoever. Being in gross violation of the principles of natural justice, the impugned order dated 26.12.2019 is set aside.

5. Both learned counsel request that a date may be fixed for appearance of the petitioner before the Officer. The petitioner is directed to appear before the respondent/Assessing authority on 17.02.2020 at 10.30 a.m without expecting any further notice in this regard. Let orders be passed de novo on the application for rectification within a period of four (4) weeks from date of conclusion of personal hearing.

6. The Writ Petition is disposed in the above terms. No costs. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-)

// True Copy//

Sub Assistant Registrar

rkp

To

The Assistant Commissioner (ST),
Purasawalkam Assessment Circle,
Chennai - 600 102.

+1cc to Ms.C.Rekha Kumari, Advocate, SR.No.7447.

+1cc to Government Pleader, SR.No.7747.

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VSN II(CO)

CSR: 11.02.2020