IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.5967 of 2020
and WMP. Nos.7003 of 2020

Radha Appliances,
Represented by its Proprietrix,
B.Chitra

...Petitioner

Vs.

The State Tax Officer,
Panruti (Town) Assessment Circle,
Panruti.

... Respondent

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records on the files of the Respondent herein in TIN No.33984481292/2013-14 dated 30.08.2019 quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.Mohammed Shaffiq,
Special Government Pleader

O R D E R

Heard Mr.Inbarajan, learned counsel for the petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader for the respondent.

2. The challenge in this Writ Petition is to an order of assessment dated 30.08.2019 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2013-14. Objections have been filed by the petitioner on 03.09.2018 in response to a pre-assessment proposal dated 24.08.2018 that have been extracted in full in the impunged order. The Assessing Authority appears to have issued one more notice on 14.09.2018, to which admittedly the petitioner did not reply. Thereafter, the Officer has simply confirmed the assessment proposals without even a discussion

as to the objections raised and responded to earlier. It is evident from a reading of the impugned order that principles of natural justice stand violated. The impugned order is cryptic, non-speaking and non-application of mind is writ large thereupon.

3. For the above reasons, the impugned order is set aside. However, I cannot lose sight of the fact that there are laches on the part of the petitioner as well who has filed the Writ Petition only now challenging an order passed in August, 2019. For this reason, I have proposed that the petitioner be put to terms and the petitioner agrees to remit 10% of the disputed demand on or before 20.03.2020 as a pre-condition to avail the benefit of the direction set out below.

4. The petitioner shall appear before the Assessing Authority on Friday, the 20th of March, 2020 at 10.0 a.m. without expecting any further notice in this regard along with proof of payment of 10% of the demand. If the condition is found to have been complied with, proceedings for assessment shall be taken up de novo and after hearing the petitioner, an order of assessment shall be passed within four (4) weeks from 20.03.2020. If the petitioner does not comply with the condition or appear on 20.03.2020 as aforesaid, the impugned order of assessment will stand revived.

5. This Writ Petition is disposed in the aforesaid terms. No costs. Connected Miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To
The State Tax Officer,
Panruti (Town) Assessment Circle,
Panruti.

+1 cc to Spl Government Pleader(Taxes) Sr.No. 20589
+1cc to Mr.N.Inbarajan , Advocate SR.No. 20000

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and
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A.C.SK(11/03/2020)