

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 03.12.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 39549 of 2015
and
M.P. No. 1 of 2015

M/s. Amar Communication,
Represented by its Manager Jitendra Jain,
No.3/3, United India Colony, 2nd Main Road,
Kodambakkam,
Chennai - 600 024.

... Petitioner

-vs-

The Assistant Commissioner (CT)
Kodambakkam Assessment Circle,
No.1, C.T.Building Annexe, 4th Floor,
Greaves Road,
Chennai - 600 006.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the Assessment Order TIN/33310863027/2013-2014 dated 30.10.2015 passed by the Respondent, quash the same as arbitrary and illegal.

For Petitioner : Mr. Joseph Prabakar

For Respondent : Mr. Mohammed Shaffiq
Special Government Pleader

O R D E R
(through video conference)

Heard Mr. Joseph Prabakar, Learned Counsel for the Petitioner and Mr. Mohammed Shaffiq, Learned Special Government Pleader appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed challenging the Order No. TIN/33310863027/2013-2014 dated 30.10.2015 passed by the Respondent levying penalty in the assessment of tax liability of the Petitioner during the period 2013-2014 under Section 27(4) of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'the TNVAT Act' for short). It is brought to

notice by Learned Counsel for the Petitioner that the Petitioner has also made an application dated 11.12.2015 for rectification of the impugned order under Section 84 of the TNVAT Act and that the Petitioner would be satisfied, if the same is disposed by the Respondent instead of pursuing for the relief claimed in this Writ Petition. He has filed a memo dated 03.12.2020 to that effect, which has been placed on record.

3. Having regard to the aforesaid submissions made, this Court, without expressing any view on the correctness or entitlement of the claim made by the Petitioner, requires the Respondent after affording full opportunity of hearing to the Petitioner following the prescribed procedure in consonance with the principles of natural justice, to pass reasoned orders on the said application for rectification, dealing with each of the contentions raised on merits and in accordance with law and communicate the decision taken to the Petitioner by 31.01.2021 under written acknowledgment.

The Writ Petition is disposed with the aforesaid observations. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

dm
To

The Assistant Commissioner (CT)
Kodambakkam Assessment Circle,
No.1, C.T.Building Annexe, 4th Floor,
Greens Road,
Chennai - 600 006.

+1 cc to Special Government Pleader Taxes sr39192

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