

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.8569 of 2020

and

WMP. No.10359 of 2020

M/s.Jayam Garment,
Represented by its partner,
Mr.Mohammed Ibrahim,
S/o. Mohammed Azam,
No.37, Vivekandha Nagar,
Prema School Backside,
Sirpuluvapatti (Po), Tiruppur-641603. ... Petitioner

Vs.

The State Tax Officer,
Central -II Assessment Circle,
Tiruppur-II, Tiruppur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorarified Mandamus to call for the records pertaining to the impugned Order dated 09.02.2017 in TIN/33892466118/2014-15 and demand notices in Form-O dated 09.02.2017 and Form -RR dated 09.02.2017 issued by the respondent and quash the same as unconstitutional and illegal and consequently direct the respondent to refund the amount Rs.15,39,460/- to the petitioner.

For Petitioner : Mr.K.Ravi

For Respondent : Mrs.Dhanamadhiri,
Government Advocate.

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O R D E R

The short point that arises in this matter is violation of principles of natural justice. The impugned order of assessment dated 09.02.2017 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') relates to the period 2014-15.

2. On earlier occasions, Ms.Dhanamadhiri was directed to produce the records to establish service of notice upon the petitioner prior to completion of assessment.

3. Today, while confirming that she is unable to produce the records, since the assessment files are in Tiruppur, she

states, on instructions, that the notices do not appear to have been sent by Registered Post/Speed Post, but only via ordinary post. She would thus fairly state that another opportunity of hearing may be extended to the petitioner to ensure adherence to the principles of natural justice.

4. Taking note of the above submission, the impugned order is set aside and the respondent is directed to redo the assessment and complete the same on merits and in accordance with law after hearing the petitioner within a period of three (3) months from date of receipt of a copy of this order.

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

Sd/-

Assistant Registrar

//True copy//

Sub Assistant Registrar

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To

The State Tax Officer,
Central -II Assessment Circle,
Tiruppur-II, Tiriupur.

+1cc to Special Government Pleader (Taxes),

High Court Madras-104 SR.No.25547

सत्यमेव जयते

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RSK (CO)
GMY (07/08/2020)

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