IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.12.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 9277 of 2015
and
M.P. No. 1 of 2015

M/s. Computer Graphics Limited
Sterling Silver Apartments
No.24-25, Sivaganga Road
Nungambakkam
Chennai - 600 034
Rep. by its Managing Director ... Petitioner

-vs-

The Commercial Tax Officer-IW
Puducherry. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the case relating to the impugned orders in TIN. 34320000481/CTO-IW/2008-09 dated 27.02.2015 passed by the Respondent and to quash the same.

For Petitioner : Mr. T.Ramesh

For Respondent : Mr. J.Kumaran
Additional Government Pleader
(Puducherry)

O R D E R
(through video conference)

Heard Mr. T.Ramesh, Learned Counsel for the Petitioner and Mr. J.Kumaran, Learned Additional Government Pleader (Puducherry) appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the Order No. TIN 34320000481/CTO-IW/2008-09 dated 27.02.2015 passed by the Respondent determining the liability of the Petitioner for tax under the provisions of the Puducherry Value Added Tax Act

(hereinafter referred to as the 'PVAT Act' for short) for the year 2008-2009.

3. The grievance sought to be ventilated by the Petitioner in this Writ Petition is that in pursuance of the notices dated 28.01.2015 and 12.02.2015 received from the Respondent, the Petitioner had submitted a reply dated 16.02.2015 containing its explanation, but without any reference to the same, the Respondent has proceeded to pass the impugned order on the premise that no reply had been submitted by the Petitioner for the notices issued.

4. Though the Petitioner has not produced any proof of having delivered the said reply dated 16.02.2015 to the Respondent, it is noticed from the impugned order that the Respondent had granted time till 13.03.2015 to the Petitioner to file the C-Forms or to file objections to the Notice or to pay the tax at the appropriate rate on the turnover for which C-Forms were not available, but without waiting for that period, the impugned order of assessment has been passed on 27.02.2015, which is obviously in violation of principles of natural justice vitiating the decision-making the process adopted by the Respondent.

5. In that view of the matter, the impugned order in TIN 34320000481/CTO-IW/2008-09 dated 27.02.2015 is set aside and the matter is remitted to the Respondent for fresh decision. It shall be incumbent upon the Petitioner to submit its objections with all supporting documents to the Respondent by 31.01.2021. Thereafter, the Respondent shall afford an opportunity of personal hearing in consonance with the principles of natural justice, deal with each of the objections raised by the Petitioner and pass reasoned orders on merits and in accordance with law and communicate the decision taken to the Petitioner under written acknowledgment. Though obvious, it is made clear that no view has been expressed by this Court on the merits of the controversy involved in the matter.

In the result, the Writ Petition is ordered on the aforesaid terms. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer-IW
Puducherry.

+1 CC to The Government Pleader sr 40856.

W.P. No. 9277 of 2015

JP(CO)
SP(11/01/2021)