IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.08.2020

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.9255 of 2020
and
WMP.No.11283 of 2020

M/s.India Terrain Fashion Ltd
Rep by Mr.THIAGARAJAN nO 208 VELACHERRY
Tambaram Main Road Narayanapuram
Pallikaranai chennai-100. .. Petitioner

Vs.

The Assistant Commissioner(ST)
Medavakkam Assessment circle, Medavakkam,
Chennai-100. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records of the Respondent in impugned order in CST/1017528/2017-18 dated 27.2.2020 as it has been Passed in violation of the Principles of natural Justice.

For Petitioner : Ms.Varshita
For Respondent : Mr.Mohammed Shafiq, SGP

O R D E R

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

2. The challenge is to an order of assessment passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2017-18.

3. On the earlier occasion when the matter had come up for admission, this Court has passed the following order:

> Mr.A.N.R.Jayaprathap, learned Government Advocate accepts notice for the respondent and seeks time to obtain instructions and file a counter.

2. Prima facie, the impugned order does not refer to any preassessment proposal. However, learned counsel has filed a notice dated 27.12.2018, received by the petitioner, calling for filing of C Declaration Form. The petitioner has also responded to the same. However, the impugned order makes an adjustment in relation to sales returns which, prima facie, does not form part of the pre-assessment proposal.

3. List on 23.07.2020. Counter/Written instructions by then with an advance copy served on the petitioner either electronically or physically.

4. Today Mr.Shaffiq, learned Special Government Pleader would fairly, on instructions, state that the averment of the petitioner, as recorded in the order passed on 16.07.2020, is correct. He also states, in addition, that the petitioner does not appear to have been granted an opportunity of personal hearing by the Officer.

5. In order to set right the aforesaid, the impugned order is set aside and this writ petition is allowed. The assessment for the period 2017-18 shall be redone de novo after issuance of notice by the Assessing Officer and after hearing the petitioner, in accordance with law. Let this exercise be carried out within a period of twelve (12) weeks from date of receipt of a copy of this order. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Ska/sl

To
The Assistant Commissioner(ST)
Medavakkam Assessment circle, Medavakkam, Chennai-100.

+1cc to the Special Government Pleader, S.R.No.25985

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RLD(CO)
CS/18/08/2020