

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.14156 of 2020
and
WMP. No.17620 of 2020

M/s.New Malraja Store,
Rep by its Proprietor,
No.5/ 555. Velacherry Main Road,
Medavakkam, Chennai- 600 100.

.. Petitioner

Vs.

Assistant Commissioner (ST),
Medavakkam Assessment Circle,
Medavakkam, Chennai- 600 100.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorari to call for the records of the respondent and quash the revision of assessment proceedings in TIN 33026408013/ 2016 - 17 dated 07.02.2020 issued therein and direct the respondent to pass fresh orders after providing an opportunity of personal hearing to the Petitioner.

For Petitioner : Mr.C.Bakthasiromoni
For Respondent : G.Dhanamadhri,
Government Advocate

O R D E R

Ms.G.Dhanamadhri, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter finally. Thus by consent expressed by both leaned counsel this matter is disposed finally even at the stage of admission.

2. The impugned order of assessment passed in terms of the Tamil Nadu Value Added Tax Act, 2006 for the period 2016-17 dated 07.02.2020 has been passed without reference to the response of the petitioner dated 17.12.2018 and the request of the petitioner dated 21.01.2020 seeking some time for production of records. This position is not disputed by the learned counsel for the respondent.

3. Hence in order to ensure compliance of provision of the principles of natural justice, the impugned order of assessment is set aside. The petitioner will be heard by the respondent on Wednesday, the 21st of October, 2020 at 10.30 a.m. either over video conference or by way of physical hearing, without awaiting any further notice in this regard. After hearing the petitioner, an order of assessment shall be passed de novo within a period of six weeks thereafter.

4. This writ petition is disposed in the aforesaid terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ska/vs

To

Assistant Commissioner (ST),
Medavakkam Assessment Circle,
Medavakkam, Chennai- 600 100.

+1cc to The Special Government Pleader(taxes) , sr no.33242

W.P. No.14156 of 2020
and

WMP. No.17620 of 2020

SVI (CO)
RMP (21/10/2020)

WEB COPY