

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41834 of 2016
and
W.M.P.No.35801 of 2016

Tvl.Padmasri Marketing
rep by its Proprietor
J.Suresh S/o.Janakiraman
M/s.Padmasri Marketing,
No.42 Bajanai Koil Street,
Madavathangal Village, Brammadesam Post,
Marakkanam T.K., Tindivanam 604 301. ... Petitioner

Vs.

The Commercial Tax Officer,
Tindivanam. Respondent

Prayer: Writ Petition is filed under article 226 of the
Constitution of India, writ of Certiorari, to call for the
records notice of the respondent in Na Ka A3/16 dated
31.10.2016 and quash the same.

For Petitioner : No appearance
For Respondent : Mr.R.Swarnavel
Government Advocate

सत्यमेव जयते
O R D E R

No representation on behalf of the petitioner.

2.The learned counsel for the respondent submits that
the impugned recovery notice has been passed without following
the principles of natural justice in as much as no notice of
hearing was issued to the petitioner before passing any order
under Rule 19 of the TNVAT Rules,2007. Notice ought to have
been served on the petitioner.

3.On the other hand, it is the contention of the
respondent that the pre-assessment notice was sent, but
returned and therefore, there was a service of notice by way
of affixture of notice after passing of the assessment order.

4.I have considered the arguments of the learned
counsel for the Respondent. The petitioner could not
<https://hcservices.ecourts.gov.in/hcservices/>

participate in the proceeding as neither the notice of hearing nor the notice proposing to collect the tax based on best judgment method was served on the petitioner.

5.Be that as it may, I am of the view that the, impugned notice can be set aside and the case may be remitted back to the respondent to pass a fresh order. Accordingly, the impugned order is set aside and the respondent is directed to pass an order within a period of three months from the date of receipt of a copy of this order. The petitioner is directed to appear before the respondent with his submission/representation on the first instance by 26.02.2020.

6.Accordingly, the Writ Petition stands disposed. No cost. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Tindivanam.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No. 8722
+1cc to the Special Government Pleader, S.R.No.8767

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RJI (CO)
GN(14/02/2020)

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