IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH
W.P.No.43904 of 2016

M/s.New G.M.Mobiles and Electronics,
rep. by its Proprietor G.Arumugam,
No.110-B, Mandi Street,
Arni, Tiruvannamalai District. ..Petitioner

-Vs-

The Commercial Tax Officer,
Arni, Tiruvannamalai District. ..Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33934564206/2013-14 dated 02.03.2015 and to quash the same.

For Petitioner : Mr.S.Rajasekar
For Respondent : Ms.G.Dhanamadhri

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. On verification of the Departmental Website, the respondent has found certain purchase omission on the part of the dealer during the year 2013-14 to the tune of Rs.23,78,427/- and accordingly, issued a notice calling for the objections on the proposal to levy tax. Though the petitioner has received the notice, they have failed to give their objections and hence the impugned order has been passed.

3. The learned counsel for the petitioner would submit that though they have failed to give their objections, this Court may take a lenient view and afford them an opportunity to put forth their objections which they should strictly comply within the stipulated time. Though the department cannot be strictly found

fault on the levy made pursuant to the notice since, the dealer had failed to give his objections in time, on a lenient view, this Court feels that a final opportunity can be extended to the petitioner to put forth his objections on the proposals set forth in the earlier notice dated 12.02.2015.

4.Accordingly,the impugned order made in TIN No.33934564206 / 2013-2014 dated 02.03.2015, is hereby set aside and the petitioner is granted liberty to put forth his objections to the earlier show cause notice dated 12.02.2015, within a period of 15 days from the date of receipt of a copy of this order. On receipt of such objections, the respondent herein shall consider the same on its own merits and take appropriate course of action after giving due opportunity of personal hearing to the petitioner, if necessary through video conferencing. The respondent shall endeavor to complete such proceedings, atleast within a period of 60 days from the date of receipt of the objections.

5. The Writ Petition stands disposed of accordingly. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Arni, Tiruvannamalai District.

+1cc to M/s.Hemalatha, Advocate, in SR no.26623

+1cc to Spl. Govt. Pleader in SR no.26526

MG(CO)
RV(03/09/2020)