

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 26.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.5477 of 2016
and
W.M.P.Nos.4817 & 4818 of 2016

M/s.Sri Giri Auto Spares,
Rep. By its Parnter-K.Ravichandran,
No.373, Perundurai Road,
Erode - 638011,
Erode District.Petitioner

Vs.

The Assistant Commissioner (CT),
Brough Road Circle,
Erode,
Erode District. ...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 respondent in his impugned proceedings made in TIN: 33403001294/2007-08 dated 30.09.2015 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.R.Swarnavel,
Government Advocate

ORDER

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

2. The petitioner has questioned the action of the respondent holding that they have violated Section 3(4) of the Tamil Nadu Value Added Tax Act in the present Writ Petition.

3. Though several grounds have been raised in this regard, the learned counsel for the petitioner would draw attention of this Court to the reference made in the impugned order dated 30.09.2015, wherein, their reply dated 12.07.2012 to the revision notice dated 05.07.2012 has been referred to and in the

operative portion of the order, the respondent had observed that the dealers have not filed any objections to the revision notice.

4. Apparently, the observations made in the impugned order that there were no objections to the revision notice dated 05.07.2012 is incorrect. As such, the order itself, without reference to the objections, may not be proper. However, if the respondent is directed to consider the petitioner's objections to the revision notice, the ends of justice could be secured.

5. In the light of the above observations, the impugned proceedings dated 30.09.2015 is set aside and the matter is remanded back to the respondent herein for reconsideration. The petitioner is at liberty to give fresh objections to the revision notice dated 05.07.2012, within a period of 15 days from the date of receipt of a copy of this order. On such objections being filed, the respondent herein shall consider the same, along with the earlier objections dated 12.07.2012 and take appropriate course of action in accordance with law, after extending due opportunity of personal hearing to the petitioner, if necessary through Video Conferencing. The respondent shall endeavour to complete the proceedings as expeditiously as possible.

6. The Writ Petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner(CT),
Brough Road Circle,
Erode,
Erode District.

+1 cc to M/s.R.Hemalatha,Advocate Sr.No. 27662

+1 cc to The Special Government Pleader,Advocate Sr.No. 28090

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GP(co)
rv(21/09/2020)