

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 34821 of 2014

and

W.M.P.No.1 of 2014

M/s.Kanishk Gold Private Limited,
represented by its Authorized Signatory
Mr.S.P.Uma Maheswaran

...Petitioner

-vs-

1. The Assistant Commissioner (CT),
Nandanam Assessment Circle,
Chennai - 600 028.

2. The Joint Commissioner (CT),
Chennai Central Division,
PAPJM Buildings, Greams Road,
Chennai - 600 006.

...Respondents

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 First Respondent in TIN/33381542619/2013-14 quash the impugned order dated 28.11.2014.

For Petitioner : Mr. V.Sundareswaran

For Respondents : Mrs. G.Dhana Madhri

Government Advocate (For Taxes)

सत्यमेव जयते

ORDER

(through video conference)

Heard Mr. V.Sundareswaran, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhri, Government Advocate (Taxes) appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed challenging the order No. TIN/33381542619/2013-14 dated 28.11.2014 passed by the First Respondent levying penalty on the assessment of the Petitioner for the period 2013-14 under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the 'TNVAT Act')

for short). It is brought to notice by the Learned Counsel for the Petitioner that the Petitioner has also immediately made an application dated 03.12.2014 for rectification of the impugned order under Section 84 of the TNVAT Act.

3. Having regard to the aforesaid submissions made, this Court does not find any necessity to interfere with the impugned order, but without expressing any view on the correctness or entitlement of the claim made by the Petitioner, requires the First Respondent after affording full opportunity of hearing following the prescribed procedure in consonance with the principles of natural justice, to pass reasoned orders on the said application for rectification, dealing with each of the contentions raised on merits and in accordance with law and communicate the decision taken to the Petitioner by 31.12.2020 under written acknowledgment.

The Writ Petition is disposed with the aforesaid observations. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

msm/dm

To

1. The Assistant Commissioner (CT),
Nandanam Assessment Circle,
Chennai - 600 028.
2. The Joint Commissioner (CT),
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MJI(CO)
KKV/03/11/2020