

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 09.09.2020

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

WP.No.24669 of 2014
and
M.P.No.1 of 2014

Tvl.Sona Koya Steering System Ltd.,
Rep by its Asst. vice President,
Mr.H.Deiva Subramanian,
No.N-H-4, Chennai Bangalore Highway,
Sriperumbudur-602 105.

...Petitioner

Vs

Assistant Commissioner (C.T.),
Sriperumbudur Assessment Circle,
Varadarajapuram,
Chennai- 600 103.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for impugned proceedings of the respondent passed in TNGST 1661361/2003-04 dated 31.07.2014 and quash the same in so far as the imposition of penalty of Rs.2,14,521/- under Section 12(3) (b) of the TNGST Act 1959.

For Petitioner : Mr.N.Murali

For Respondent : Mr.R.Swarnavel
Government Advocate

O R D E R

Today, the matter is called through video conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The proviso to Section 16(2) of the Tamil Nadu General Sales Tax Act, 1959 provides that no penalty under this sub-

section should be imposed unless the dealers affected has had a reasonable opportunity for showing cause against such imposition.

3. In the present case, admittedly, there was no such proposal for levy of penalty in the revision notice dated 12.12.2008, which proposed for revising the assessment of sales tax for the assessment year 2003-04. As such, the subsequent levy of penalty in the impugned order dated 31.07.2014, cannot be sustained, in view of Section 16(2) of the TNGST Act, 1959.

4. Accordingly, the impugned proceedings in TNGST 1661361/2003-04 dated 31.07.2014 is quashed and the Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS II)

/true copy/

Sub Asst. Registrar

hvk/sbn

To

Assistant Commissioner (C.T.),
Sriperumbudur Assessment Circle,
Varadarajapuram,
Chennai- 600 103.

+1 cc to Mr.N.Murali Advocate sr29590
+1 cc to the Special Government Pleader(Taxes)
sr29535

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