

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2020

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. No.17785 of 2020

and

WMP. Nos.22050 & 22048 of 2020

Tvl.Lakshmi Rolling and
Strips Pvt. Ltd., Hosur - Thally Road,
Kalukonapalli Village, Belagondapalli P.O.,
Hosur 635 114.

... Petitioner

VS

Assistant Commissioner (ST)
Hosur South Assessment Circle,
Hosur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the impugned order of Respondent in GSTIN/ 33AAACL8886 A1ZK /2017-18 dated 09/11/2020 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.ANR Jayapratap,
Standing Counsel

ORDER

Mr.A.N.R.Jeyapraphap, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter.

2. The impugned order denying the benefit of set-off of excess self-assessment tax remitted by the petitioner along with its returns filed under the Tamil Nadu Value Added Tax Act, 2006 is dated 09.11.2020. The order refers to a notice issued by the authorities but omits to take into account the explanation furnished by the petitioner dated 06.10.2020.

3. Mr.Jeyapraphap would fairly concede to the position, on instructions, that the response of the petitioner dated 06.10.2020 forms part of the record of the Assessing Officer but has inadvertently not been taken into account in passing the impugned order.

4. It would thus be appropriate that the impugned order be set aside and the matter remitted to the file of the Assessing Officer to be redone and I do so. Let the petitioner, for this purpose, appear before the Authority on Monday, the 21st of December, 2020 at 10.30. a.m. without expecting any further notice in this regard. After hearing the petitioner and taking note of written reply already on record as well as any

other material that may be circulated by the petitioner, let an order of assessment be passed de novo within a period of four (4) weeks from date of conclusion of hearing.

5. With the aforesaid directions, this writ petition is disposed. Consequently, connected miscellaneous petitions are closed. No costs.

10.12.2020

Ska/rkp
Index: Yes
Speaking order

To

Assistant Commissioner (ST)
Hosur South Assessment Circle,
Hosur.



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DR. ANITA SUMANTH, J.
Ska/rkp



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