BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:14.02.2020

CORAM:

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA

W.P(MD)No.2971 of 2020

and

W.M.P(MD)No.2499 of 2020

M.M.Anandavel ... Petitioner

Vs.

The State Tax Officer(ST),
Theni-II Assessment Circle,
Theni-1. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari calling for the records on the file of the respondent in TIN:33445180959/2014-2015, dated 31.10.2019 and quash the same as illegal , against the provisions of the Tamil Nadu Value Added Tax Act, 2006 and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mrs.J.Padmavathi Devi
Special Govt.Pleader

ORDER

This Writ Petition has been filed seeking issuance of a Writ of Certiorari to quash the assessment order made by the State Tax Officer(ST), Theni-II Assessment Circle, Theni, in respect of the Petitioner's concern for the year 2014-2015 in TIN 33445180959/2014-2015, dated 31.10.2019.

2.Mrs.J.Padmavathi Devi, learned Special Government Pleader takes notice for the respondent.

3.By consent of parties, the main Writ Petition is taken up for final disposal.

4.The assessment order is of the year 2014-2015 in respect of the Petitioner's concern namely, TVL.S.V.R.Traders. The Petitioner states that his father was the sole proprietor of the above TVL.S.V.R Traders and he died on 26.02.2018, leaving behind his wife and other children including the Petitioner herein, as his legal heirs. But the present assessment order relating to the year 2014-2015, dated 31.10.2015 was issued against a dead person. It is further stated that on the death of the father of the Petitioner, the said company was closed and the said demand is relating to the assessment year 2014-2015, during which time, the business was carried on by his father. The only objection raised by the Petitioner is that the notice was issued only in the name of a deceased person. It is fairly admitted by the Petitioner that he stepped into the shoes of his deceased father and any liability on his father can be fastened on him. However, he would further submit that before passing any order, the respondent may issue proper notice to the Petitioner and also to afford him an opportunity of personal hearing.

5.In view of the above submission made, without going into the merits of the matter, the impugned assessment order passed by the respondent in TIN 33445180959/2014-2015, dated 31.10.2019, is set aside, remitting the matter back to the respondent to pass orders afresh, after issuing notice to the Petitioner and others concerned, if any and after affording him an opportunity of personal hearing and thereafter to decide the same on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. It is made clear that this order will not in any way influence the respondent, while passing the order afresh, in this matter.

6.With the above direction and observation, the Writ Petition stands disposed of. No costs. Consequently,connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (AD-I)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

vsn

To

The State Tax Officer(ST),
Theni-II Assessment Circle,
Theni-1.

+1 CC to M/s.A.CHANDRASEKARN, Advocate (SR-6487[F] dated 14/02/2020
+1 CC to M/s.SPL.GP (SR-6612[F] dated 17/02/2020)

ORDER MADE IN
W.P(MD)No.2971 of 2020
and
W.M.P(MD)No.2499 of 2020
14.02.2020

SMA/26/02/2020/2P/4C