IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.02.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WRIT PETITION NO.3325 OF 2021
AND
WMP.NO.3783 OF 2021

M/s.C.A.Motors,
represented by its Managing Partner,
C.Balamurugan
... Petitioner

Vs

The State Tax Officer, (ST),
Tiruvarur Assessment Circle,
Tiruvarur.
... Respondent

PRAYER:
Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the respondent in RC.No.1497/2015/B1 TIN No.33083922194/2013-14 dated 27.11.2020 and 27.01.2021 in which the correct payment of VAT details not taken into account and quash the same as illegal, arbitrary and against the principles of natural justice and pass orders in accordance with law.

For Petitioner : Mr.K.Soundararajan

O R D E R

The petitioner challenges order of assessment dated 27.11.2020 in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') and order dated 27.01.2021 passed in the rectification application filed under Section 84 of the Act.

2. The challenge as against the order of assessment dated 27.11.2020 would fail straightaway for the reason that the order is itself a best judgment assessment since the petitioner had not co-operated in the process of assessment. The petitioner had filed returns along with its objections dated 22.09.2019. Since purchase and sales invoices had not been produced, notice dated

30.09.2019 was issued, in response to which, an adjournment of 15 days was sought by the petitioner. The request was reiterated on the ground that the petitioner was facing hardship in collecting the purchase and sales invoices to which the Assessing Officer acquiesced. However, since the petitioner did not appear thereafter, the Assessing Authority issued a notice proposing to assess the petitioner to the best of his judgment on the basis of available records and issued notice dated 12.03.2020, received and acknowledged by the petitioner on 16.03.2020. There was no response from the petitioner thereto. It is in the aforesaid circumstances, that the impugned order of assessment has came to be passed that, in my view, warrants no interference under Article 226 of the Constitution of India.

3. As against the assessment, the petitioner filed an application for rectification under Section 84 of the Act on 26.12.2020 on the ground that there was an error apparent on the face of the record and on 27.01.2021, the impugned order has come to be passed wherein the objections of the petitioner have been considered in detail. If at all the petitioner is aggrieved, it is for the petitioner to challenge the said order in appeal. No ground is made out warranting interference in writ jurisdiction.

4. This Writ Petition is dismissed. No costs. Connected Miscellaneous Petition is also dismissed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer, (ST),
Tiruvarur Assessment Circle,
Tiruvarur.

+1cc to Mr.K.Soundararajan, Advocate, S.R.No.9158
+1cc to the Special Government Pleader, S.R.No.9464

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SRI(CO)
CS/12/03/2021