IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.7002 of 2021 &
WMP. No.7550 of 2021

Tvl.Dhanalakshmi Automobiles
Represented by its Proprietor
Mr.R.Sugumar …Petitioner

Vs.

1.The Deputy Tax Officer I
Vriddhacahalam
2.The Appellate Deputy Commissioner (CT)
Cuddalore.
...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorari to calling for the recrods on the files of the 1st respondent herein to TIN No.33154421754/2013-14, dated 28.11.2020 and quash the same.

For Petitioner : Mr.N.Inbarajan
For Respondents : Mr.ANR Jayaprathap
Government Advocate

O R D E R

Mr.ANR Jayaprathap, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter.

2. A perusal of the impugned order dated 28.11.2020 passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') reveals that there could be no defence as against the aforesaid order. Proceedings for assessment had originally completed by order dated 22.09.2014 that were the subject matter of the first appeal before the 2nd respondent/the Appellate Deputy Commissioner (CT). R2 remanded the matter by way of order dated 13.04.2017, wherein he had directed the assessing authority to conduct appropriate enquiry with other end dealers addressing concerned assessing officer, in respect of the transactions in question and then frame an assessment denovo. The impugned order has come to be passed without affording an opportunity to the petitioner and merely confirming the original

proposals in two words-'found intact'. This sort of order is absolutely unacceptable as it is in violation of all accepted norms of framing an assessment.

3. The impugned order is quashed. Let proceedings be initiated de novo and completed after ensuring that the directions of the appellate authority are complied with and the materials procured from the assessing officers of the other dealers are handed over to the assessing officer of the petitioner for onward transmission to the petitioner. This writ petition is allowed. Connected miscellaneous petition is closed. No costs.

Sd/-
Asst.Registrar (CS VII)

/true copy/
Sub Asst. Registrar

ska

To

1.The Deputy Tax Officer I
Vriddhacahalam
2.The Appellate Deputy Commissioner (CT)
Cuddalore.

+1 cc to Mr.N.Inbarajan Advocate sr17194
+1 cc to the Special Government Pleader(Taxes)sr18176

W.P. No.7002 of 2021 &
WMP. No.7550 of 2021

pch(co)
aa08/04/2021