

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.15616 of 2020  
and  
WMP.Nos.19469 & 19468 of 2020

M/s.Rason Earth Movers  
Rep by its Partner  
A.A.Karthiresan  
Morattupalayam, Angappa Nagar,  
D.No.3/109, Uthukulli- 638 752  
Tirupur District ..Petitioner

Vs.

The Assistant Commissioner (ST)  
Chennimalai Circle ,  
Chennimalai Erode, District ..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of certiorari calling for the records on the file of the respondent in its impugned proceedings Made in TIN 33382922153/ 2014- 15 dated 02.03.2020 and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioners : Mr.S.Rajasekar

For Respondents : Mr.ANR Jaya Prathap  
Government Advocate

O R D E R

The challenge in this writ petition is to an order of assessment passed in terms of Tamil Nadu Value Added Tax Act, 2006 dated 02.03.2020 pertaining to period 2014-15.

2. When the matter was listed for admission, the petitioner was relegated to statutory appeal in regard to all issues excepting an addition of a sum of Rs.8,63,806/- pertaining to four contracts on the ground that no tax had been deducted at source for remittances effected. The argument is that this issue has not been raised as part of the show cause notice and thus no opportunity to explain its stand had been afforded to the petitioner. This is found to be correct.

3. The impugned order of assessment, insofar as it relates to this issue, is thus, set aside. The petitioner will appear

before the Authority on Monday the 8<sup>th</sup> of February, 2021 at 10.30 a.m. without awaiting any further notice in this regard. After hearing the petitioner and consideration of any material that may be filed by it, an order of assessment de novo on this aspect shall be passed within a period of four (4) weeks thereafter.

4. This writ petition is allowed in the aforesaid terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

/True Copy/

Sub Assistant Registrar

To

The Assistant Commissioner (ST)  
Chennimalai Circle ,  
Chennimalai Erode, District.

+lcc to M/s.R.Hemalatha, Advocate Sr.No.4144

AKM/23.2.21 /2P-3C/

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सत्यमेव जयते

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