

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.16601 of 2020

and

WMP.No.20593 of 2020

B.S.P.Refinerries,
Represented by its Partner,
B.P.Udayakumar,
292-294, Suramangalam Main Road,
Leigh Bazaar, Salem-636 009.

...Petitioner

Vs

The Assistant Commissioner (ST),
Arisipalayam Assessment Circle,
Salem.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records on the files of the respondent in TIN: 33722620296/2011-12 dated 20.03.2020 and quash the same as being without jurisdiction and authority of law and contrary to the principles of Natural Justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.ANR.Jaya Prathap
Government Advocate

O R D E R

Order of assessment dated 20.03.2020 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2011-12 is under challenge. The main ground agitated is the violation of principles of natural justice.

2. Though the impugned order in the reference column mentions replies of the petitioner dated 22.05.2014 and 18.03.2020, the order makes a reference only to the first objection and the second appears to have been missed out.

3. Mr.ANR.Jayaprathap, learned Government Advocate, in possession of the original records, says that the objection dated 18.03.2020 is available as part of the file and he confirms that the same ought to have been taken into account in finalizing the assessment.

4. In the light of the aforesaid, the impugned order is set aside. The petitioner will appear before the respondent on Monday, the 18th of January, 2021 at 10.30 a.m. without awaiting any further notice in this regard as the date has been noted by the learned counsels and after hearing the petitioner and considering all/any materials furnished by the petitioner in support of its stand, an order of assessment be passed denovo and in accordance with law within a period of four weeks thereafter.

5. With the aforesaid directions, this writ petition is disposed. Connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(cs iii)

//True Copy//

vs/ska

Sub Assistant Registrar

To

The Assistant Commissioner (ST),
Arisipalayam Assessment Circle,
Salem.

+lcc to the Government Pleader, S.R.No.130

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and
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