

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.02.2021

CORAM:

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P. NO.16730 OF 2020

AND

WMP.NOS.20750 & 20748 OF 2020

SNV Holdings Pvt. Ltd.,
rep. By its Authorised Signatory
Vinod Narasiman
103 to 107, Industrial House,
Thiruvankada Swamy Road,
R.S.Puram, Coimbatore-641 002. Petitioner

Vs.

The Assistant Commissioner (ST),
R.S.Puram (West) Circle,
Coimbatore. Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari calling for the records of the respondent in his Proceedings in TIN: 33422002280/2016-17 dated 30.05.2019 (served by the respondent by RPAD on 12.03.2020) and quash the same.

For Petitioner : Mr.K.R.Krishnan

For Respondent : Mr.M.Hariharan
Additional Government Pleader

ORDER

Heard Mr.K.R.Krishnan, learned counsel for the petitioner and Mr.Hariharan, learned Additional Government Pleader for Commercial Taxes Department.

2.Impugned order dated 30.05.2013 passed in terms of the provisions of Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2016-17 has been assailed on the ground

that the petitioner has not been heard personally prior to passing of the order. I have on 11.12.2020, recorded this position while granting interim protection to the petitioner.

3.Today, Mr.Hariharan, though without a counter, would fairly concur on the position that no personal hearing has been afforded in the matter. He also expresses no objection to the authority hearing the petitioner and framing an assessment de novo.

4. This writ petition is, in the aforesaid circumstances, disposed, directing the petitioner to appear before the respondent authority on 01.03.2021 at 10.30 a.m. After hearing the petitioner and considering any materials that may be circulated in support of its stand, the respondent shall pass an order of assessment de novo within a period of four (4) weeks thereafter. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vs

To

The Assistant Commissioner (ST),
R.S.Puram (West) Circle,
Coimbatore.

+1cc to Mr.K.R.Krishnan, Advocate, S.R.No.10489

+1cc to the Special Government Pleader, S.R.No.10400

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AJS (CO)
CS/12/03/2021

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