BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.11982 of 2018
and
W.M.P.(MD)No.10945 of 2018

M/s.Loyal Textile Mills Ltd.,
Rep. by its Authorised Signatory,
Lakshmana Sankar. ... Petitioner

Vs.

The Commercial Tax Officer-I,
Commercial Tax Building,
Kovilpatti. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records in TIN No.33615860011/2007-08 dated 28.03.2018 and quash the same as illegal and against the principles of natural justice.

For Petitioner : Mr.N.Sudalai Muthu
For Mr.S.Karunakar.

For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader.

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the respondent. The petitioner suffered an order of assessment dated 31.01.2018 for the assessment year 2007-08. The petitioner sought rectification of the same by filing a petition under Section 84 of the Tamil Nadu Value Added Tax Act. The said petition was rejected vide order dated 20.02.2018. It was a single line order. Aggrieved by the same, the petitioner filed revision before the Joint Commissioner (ST), Tirunelveli in Form 62. Vide order dated 08.03.2018, the revision was allowed and the matter was remitted to the file of the assessing officer. The assessing officer was called upon to consider the rectification petition on merits and pass a speaking order. Following the remand, the authority passed the impugned order dated 28.03.2018. The same is questioned in this writ petition.

3.The impugned order though looks like a speaking order is actually not a speaking order. The respondent has not at all applied his mind. For instance, regarding Defect No.7, the reasons set out in the impugned order is that the issue was already dealt with in the original assessment order and therefore, no interference was warranted. That defeats the very purpose of filing rectification petition. Almost all the contentions of the assessee has been dealt with in the very same manner. I can only express my utter displeasure over the manner in which this particular official had disposed of the matter. On this ground, the order impugned in the writ petition is quashed. The writ petition is allowed. The matter is remitted to the file of assessing officer to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

Ias

To:

1.The Commercial Tax Officer-I,
Commercial Tax Building,
Kovilpatti.

+1 CC to M/s.SPL GP (SR-9209[F] dated 05/03/2021)

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-9349[F] dated 08/03/2021)

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