IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.07.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.27453 OF 2019
AND
W.M.P.NOS.26940 & 26944 OF 2019

M/s.B.K.R. Traders
Represented by Proprietrix
No.131-A, Gandhipuram
Attur - 636 102

... Petitioner

Vs

The State Tax Officer
Attur Rural Circle
Attur Taluk
Salem District.

... Respondent

Writ petition filed under Article 226 of the Constitution of India for a Writ of Certiorari to call for the records on the files of the respondent herein in TIN No.33693262792/2016-17 dated 19.07.2019 and quash the same.

For Petitioner : Mr.S.Rajesh

For respondents : Mr.R.Siddharth, Govt. Advocate

ORDER

The impugned order of the assessment dated 19.07.2019 is seen to be vitiated by violation of the principles of natural justice. The assessment has been framed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2016-17. It has been preceded by a revision notice dated 11.02.2019.

2. In a mechanical fashion, the Assessing Officer calls for objections to be filed within 15 days and also grants an opportunity to appear for personal hearing within the aforesaid 15 days. A specific date and time has not been indicated for the

personal hearing, in the absence of which, I find the opportunity granted wholly inadequate and ineffective.

3. That apart, the revision notice has admittedly been issued by one officer and the impugned order, by an incumbent officer. Since the petitioner only seeks a remand of the matter stating that, given an opportunity of hearing, he would make his case before the Assessing Officer, the impugned proceedings are set aside for the aforesaid reasons.

4. The petitioner shall appear before the Assessing Officer, on Friday, the 29th July, 2022 at 10.30 a.m without expecting any notice in this regard, as this order is dictated in open court in the presence of both the counsel. The officer shall hear the petitioner, consider the explanations filed and pass a speaking order of assessment within four weeks from the date of personal hearing i.e. on or before 30.08.2022.

5. It is made clear that the aforesaid timelines shall be adhered to scrupulously. If the petitioner fails to appear on 29.07.2022, the impugned order of assessment shall stand revived without any further reference to the petitioner. This writ petition is disposed in the above terms. Consequently, connected miscellaneous petitions are closed. No order as to costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

Asr

To

The State Tax Officer
Attur Rural Circle
Attur Taluk
Salem District.

+1cc to Mr.S.Sivanandam, Advocate, S.R.No.47950

+1cc to the Special Government Pleader(Taxes), S.R.No.48632

W.P.No.27453 of 2019 and
W.M.P.Nos.26940 & 26944 of 2019

SR(CO)
RLP(27/07/2022)