IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.12.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.32600 of 2022 &
WMP.Nos.32011 & 32012 of 2022

M/s.Royal Infrastructure,
Represented by its proprietor,
No.66A, Chockanathan 1st Street,
Maduravoyal, Chennai – 600 095. ... Petitioner

Vs

The State Tax Officer,
Thiruverkadu Assessment Circle,
Chennai – 600 035. ... 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 VAT/TIN No.33021354152/2014-15 and quash the assessment order dated 09.05.2022 passed therein.

For Petitioner : Mr.C.Subramanian

For Respondent : Mrs.K.Vasanthamala,
Government Advocate

O R D E R

Mrs.K.Vasanthamala, learned Government Advocate accepts notice for the respondent and is armed with instructions to enable a final disposal of the matter. Hence, with consent of both counsel, this writ petition is disposed finally even at the stage of admission.

2. The petitioner, whose registration, he states was cancelled, with effect from 31.03.2018, was a dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'). He states that he had closed his business and had also vacated the premises at No.66A, Chockanathan 1st Street, Maduravoyal, Chennai which is an office-cum-residence.

3. According to him, he has intimated the fact of closure of business and shifting of the premises to the Department but there is no proof placed before me in this regard. The impugned order of assessment dated 09.05.2022 reveals clearly that the petitioner had not appeared before the authority in response to the notice issued. This, according to the petitioner, is on account of the notices having been issued to the erstwhile address where he resides/works, no longer.

4. In light of the aforesaid facts, Mrs.Vasanthamala, learned Government Advocate who accepts notice for the respondent would fairly, not object to the suggestion of the Court that the impugned order of assessment may be set aside and the petitioner be afforded one more final opportunity to appear before the authorities to make his case.

5. In light of aforesaid discussion, impugned order of assessment dated 09.05.2022 is set aside and the petitioner is directed to appear before the respondent on 08.12.2022 at 10.30 A.M. with all materials in support of the returns for the period 2014-2015 to which the impugned order relates.

6. It is made clear that if the petitioner does not appear on 08.12.2022 as directed aforesaid, adverse inference shall be drawn and impugned order of assessment dated 09.05.2022 shall stand revived automatically and unilaterally and shall have all consequences as provided for under law. The petitioner, if appears on 08.12.2022, shall be heard, its submissions shall be taken note of and an order of assessment passed within a period of four (4) weeks, i.e., on or before 07.01.2023.

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

02.12.2022

kbs
Index : Yes / No
Speaking Order

Dr.ANITA SUMANTH, J.

kbs

To

The State Tax Officer,
Thiruverkadu Assessment Circle,
Chennai – 600 035.

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