BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 11.03.2022
CORAM

THE HONOURABLE MR. JUSTICE C.SARAVANAN

Writ Petition (MD) No.17533 of 2019
and
W.M.P.(MD)No.14023 of 2019

Tvl.Veyil Katha Eswari & Co.,
Rep. by its Proprietor,
V.P.M.Thangaraj .. Petitioner

Versus

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer,
Paramakudi Assessment Circle,
Commercial Tax Building,
No.3/103, Madurai Mandapam Main Road,
Thirunagar, Theligathanallur,
Paramakudi,
Ramanathapuram District - 623 707. .. Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for records pertaining to the impugned proceedings of the second respondent in TIN:33935420813/2014-15 dated 30.05.2019, quash the same and consequently, direct the second respondent to re-do the assessment after providing the copies of the documents relied upon and by giving due opportunity to file objection and for personal hearing.

For Petitioner : Mr.B.Roopan
For Respondents : Mr.M.Prakash
Additional Government Pleader

ORDER

After hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents, this Writ Petition is disposed of.

2.The petitioner has challenged the impugned assessment order dated 30.05.2019, passed under the Tamil Nadu Value Added Tax Act, 2006, for the year 2014-2015. The impugned order has been passed pursuant to the inspection at the premises of the petitioner on 17.06.2014. Thereafter, on 12.03.2018 notice was served on the petitioner calling upon him to show cause as to why the tax should not be demanded based on the material recovered during inspection. The petitioner appears to have sent a reply seeking extension of time and also requested the respondents to furnish copies of documents, which were relied upon by them. The petitioner, thus, has not filed any reply to re-assessment notice issued by the second respondent.

3.Considering the fact that the impugned order has been passed without furnishing the documents, based on which, the notice dated 12.03.2018 was issued by the second respondent and also considering the fact that the documents were recovered as early as 17.06.2014, I am inclined to quash the impugned order and remit the case back to the second respondent to pass a speaking order within a period of 60 days from the date of receipt of a copy of this order. The second respondent is directed to furnish the relied upon documents within a period of 30 days from the date of receipt of a copy of this order. The petitioner is directed to furnish a reply to the same within a period of 15 days thereafter. The second respondent, thereafter, shall pass re-assessment order within a period of 15 days. It is made clear that the entire proceedings shall be endeavoured to be completed preferably within a period of 60 days from the date of receipt of a copy of this order.

4.This Writ Petition is disposed of with the above direction. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (AS)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

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+1 CC to M/s.B.ROOBAN, Advocate (SR-11668[F] dated 11/03/2022)

WP (MD) No.17533 of 2019
11.03.2022

SAR(CO)
GC(24.03.2022) 3P 4C