IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.08.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.326 of 2022
and
W.M.P.No.361 of 2022

M/s.Steel Tubes Company (South),
Represented by its Partner
Mr.Lalit Kumar Dugar,
No.78/51, Sembudoss Street,
Chennai – 600 001. ... Petitioner

Vs

The Assistant Commissioner (S.T),
Broadway Assessment Circle,
No.32, Room No.304,
Integrated Commercial Taxes Complex,
Elephant Gate Bridge Road,
Vepery,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the order dated 29.10.2021 in TIN/33150060246/2013-14 passed by the respondent and quash the same.

For Petitioner : Mr.A.Thirumaran

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner is before this Court against the impugned order passed by the respondent on 29.10.2021 for the Assessment year 2013-2014. The impugned order precedes a notice dated 29.09.2021. In the impugned order, it has been recorded that the petitioner has not responded to the aforesaid notice and therefore demand has been confirmed on the petitioner by invoking Sections 19(2)(v) and 19(5)(c) of the TNVAT Act, 2006.

2. The learned counsel for the petitioner submits that petitioner had indeed responded to the notice dated 29.09.2021 on 11.10.2021. That apart, it is submitted that earlier also the petitioner was issued with similar notice dated 17.02.2021 which was also replied back by the petitioner on 23.03.2021. It is further submitted that none of the replies filed by the petitioner on 11.10.2021 and earlier on 23.03.2021

has been considered and thus there is a violation of principles of natural justice.

3. The learned counsel for the respondent submits that the petitioner has an alternate remedy and therefore this writ petition is liable to be dismissed.

4. Having considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the available records before this Court, I am of the view this it is a fit case for remitting back to the respondent to pass a fresh order and accordingly the impugned order stands quashed and the case is remitted back to the respondent for passing fresh orders on merits and in accordance with law within a period of three months from today. Needless to state before passing such order, the respondent shall consider the petitioner's reply dated 23.03.2021 and 11.10.2021, the petitioner shall also be heard before orders are passed.

5. This writ petition is disposed of. No costs. Consequently, the connected writ miscellaneous petition is closed.

12.08.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The Assistant Commissioner (S.T),
Broadway Assessment Circle,
No.32, Room No.304,
Integrated Commercial Taxes Complex,
Elephant Gate Bridge Road,
Vepery,
Chennai – 600 003.

C.SARAVANAN, J.

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