IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED**: 02.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.16116 of 2024
and W.M.P.No.17649 of 2024

M/s.M.R.Constructions
Represented by its Managing Partner,
Mr.K.Gandhi,
111/5, Kothavalchavadi Street,
Chennai – 600 015. ... Petitioner

-vs-

The Assistant Commissioner (ST)
Saidapet Assessment Circle,
Chennai – 600 006. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records leading to the issuance of assessment order bearing reference TIN: 33286222924/2013-14 dated 11.03.2024 passed by the respondent herein and quash the same.

For Petitioner : Ms.S.P.Sri Harini

For Respondent : Mr.V.Prasanth Kiran, GA (T)

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ORDER

An assessment order under the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) is challenged in this writ petition. The petitioner received show cause notice dated 12.12.2023 under Section 27 of the TNVAT Act. Such show cause notice was replied to. This was followed by another show cause notice issued in 2015. The petitioner replied thereto on 23.06.2015. The petitioner asserts that there were no developments thereafter until the impugned assessment order was issued on 11.03.2024.

2. Learned counsel for the petitioner submits that the tax proposal relates to the availment of Input Tax Credit by the

petitioner. She further submits that the petitioner replied to the show cause notice and was under the impression that proceedings had been dropped. After the lapse of about nine years, she submits that the impugned order was issued.

3. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice for the respondent. In view of the lapse of a considerable period of time, he submits that the matter may be remanded for re-consideration.

4. The documents on record indicate that no hearings or other developments took place between 2015 and 11.03.2024. Solely on this ground, re-consideration is necessary by providing a reasonable opportunity to the petitioner.

5. Therefore, impugned order dated 11.03.2024 is set aside and the matter is remanded for re-consideration. The petitioner is

permitted to submit an additional reply to the show cause notice within ***fifteen days*** from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within ***three months*** from the date of receipt of the petitioner's additional reply.

6. W.P.No.16116 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.No.17649 of 2024 is closed.

02.07.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

The Assistant Commissioner (ST)
Saidapet Assessment Circle,
Chennai – 600 006.

SENTHILKUMAR RAMAMOORTHY,J

rna

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