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Tvl. Crystal Agencies Vs The Deputy Commissioner of Commercial Taxes, Appellate Authority and The Commercial Tax Officer

Writ Petition No. 11667 of 2010 and M.P. (MD) No. 1 of 2010

Court: Madras High Court (Madurai Bench)

Date of Decision: Sept. 15, 2010

Acts Referred:
Tamil Nadu General Sales Tax Act, 1959 â€" Section 31A

Citation: (2010) 09 MAD CK 0163

Hon'ble Judges: M. Jaichandren, J

Bench: Single Bench

Advocate: S. Veeranasamy, for the Appellant; Pala Ramasamy, Special Government Pleader, for the Respondent

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

M. Jaichandren, J.
This writ petition has been filed praying for a writ of Certiorarified Mandamus, calling for the entire records relating to

the impugned assessment order passed by the second Respondent, in Assessment Number TNGST 6182347 relating to the year 2005-06, dated

17.03.2010, and quash the same and consequently direct the second Respondent to afford an opportunity of personal hearing to the Petitioner firm

and thereafter, to pass a fresh assessment order.

2. Mr. Pala Ramasamy, the learned Special Government Pleader takes notice

3. The main contention of the learned Counsel appearing on behalf of the for the Respondents. Petitioner is that the final assessment order for the

assessment year 2005-06 had been passed, by the second Respondent, without giving an opportunity of personal hearing to the Petitioner. It has

also been pointed out that the order passed by the second Respondent, on 17.03.2010, had been received by the Petitioner, on 24.04.2010.

4. However, Mr. Pala Ramasamy, the learned Special Government Pleader appearing on behalf of the Respondents had submitted, on

instructions, that summons had been sent to the Petitioner, by the second Respondent, on 19.01.2007 relating to the provisional assessment for the

assessment year 2005-2006. The Petitioner had sent a reply to the said notice, on 05.03.2007, requesting the second Respondent to grant one

month time to submit a detailed reply. Even though sufficient time had been granted, the Petitioner had not submitted the detailed reply. Thereafter,

a pre-assessment notice has been sent on 26.10.2007. On 31.12.2007, a revised pre-assessment notice had also been sent. Only thereafter, a

final order had been passed by the second Respondent, on 17.03.2010, which had been received by the Petitioner, on 24.04.2010.

5. In such circumstances, this Court does not find sufficient cause or reason to grant the relief, as prayed for in the present writ petition and to

accept the claim of the Petitioner that sufficient opportunity had not been given to the Petitioner, before the impugned order had been passed, by

the second Respondent. It is also seen that an appeal remedy is available to the Petitioner u/s 31A of the Tamil Nadu General Sales Tax Act,

1959. Hence, this writ petition is liable to be dismissed. Accordingly, it is dismissed. No costs. Consequently, connected miscellaneous petition is

closed.