Petitioner Vs. Respondent

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Court : Chennai Madurai

Decided On : Aug-04-2016

Judge : T. Raja

Appeal No. : W.P(MD).Nos. 13963 & 13964 of 2016 & W.M.P.(MD).Nos. 10388 & 10389 of 2016

Appellant : Petitioner

Respondent : Respondent

Judgement :

T. Raja, J.

1. The impugned proceedings are issued by the Commercial Tax Officer (FAC), Pattukkottai, calling upon the petitioner-firm to give a reply as to why a revision of assessment should not be made on the ground that there was an escapement of turn over to be assessed under Section 27(1)(a) of the Act. Challenging the said action of the respondent, the petitioner is before this Court.

2. It is the contention of the learned Counsel for the petitioner-firm that as per old Act, since the respondent has not initiated any proceedings in the last five years or as per the new Act, within the six years, the impugned proceedings are barred by limitation and thus, it cannot be issued to the petitioner-firm. Secondly, it is contended by learned Counsel for the petitioner-firm that when penalty was sought

to be levied, as per the settled legal position of law, the petitioner-firm should have been given a personal hearing to defend his case, before passing the impugned orders. However, it is not done in the case on hand.

3. Per contra, learned Government Advocate submitted that the respondent is entitled to make assessment of the turn over of the petitioner-firm till 2018. However, he seeks time to file a detailed counter in this regard and also to find out whether any assessment order has been passed by the respondent.

4. Considered the submissions made on either side and perused the materials available on record.

5. In the light of the factual position, the respondent is directed to maintain status quo till 18.08.2016. Notice through Court as well as privately returnable by 18.08.2016.