**(2011) 02 MAD CK 0238**

**In the Madras High Court**

**Case No :** Writ Petition No''s. 3069 and 3070 of 2011 and M.P. No''s. 1 + 1 of 2011

Haji Sattar and Sons — APPELLANT

Vs

The Assistant Commissioner, (Commercial Tax) — RESPONDENT

**Date of Decision :** 09-02-2011

**Acts Referred:**
Tamil Nadu Value Added Tax Act, 2006 — Section 12(1)

**Citation :** (2011) 02 MAD CK 0238

**Hon'ble Judges :** M. Jaichandren, J

**Bench :** Single Bench

**Advocate :** B. Kumar, Sr, for B. Satish Sundar, for the Appellant; R. Mahadevan, (AGP) (Taxes), for the Respondent

## Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing for the Petitioner and the learned Additional Government Pleader appearing for

the Respondent.

2. The main contention of the learned Counsel for the Petitioner is that the goods in question, imported by the Petitioner, are exempted from the

payment of purchase tax, under Schedule IV, Item 68, of the Tamil Nadu Value Added Tax Act, 2006. However, the Respondent had issued the

impugned notices proposing to assess tax on the turnover, at the rate of 4%, under Sub-section (1)(c) of Section 12 of Tamil Nadu Value Added

Tax Act, 2006.

3. At this stage of the hearing of the writ petition, the learned Counsel appearing on behalf of the Respondent had submitted that, by way of the

impugned notices, the Respondent had only proposed to assess tax on the turnover at the rate of 4%, under Sub-section (1)(c) of Section 12 of

 

Tamil Nadu Value Added Tax Act, 2006. As such, it is open to the Petitioner to raise all the grounds available to it, as per law. On such

objections being raised, the Respondent would consider the same and pass appropriate orders thereon, on merits and in accordance with law. He

had also submitted that 3 final orders would be passed only after considering the objections raised by the Petitioner, pursuant to the impugned

notices issued to the Petitioner. Further, the recovery of the proposed amount of tax would not be made before final orders are passed.

4. In view of the submissions made by the learned Counsel appearing on behalf of the Petitioner, as well as the Respondent, the Petitioner is

permitted to raise its objections to the proposal made in the impugned notices issued by the Respondent, within fifteen days from the date of

receipt of a copy of this order. On such submission of the objections, by the Petitioner, the Respondent shall consider the same and pass

appropriate orders thereon, on merits and in accordance with law, after giving an opportunity of personal hearing to the representative of the

Petitioner.

The writ petitions are ordered accordingly. No costs. Consequently, connected miscellaneous petition is closed.