
(2012) 02 MAD CK 0124

In the Madras High Court

Case No : Writ Petition No. 1530 of 2012

Tvl. K.R. Ramalingam and Sons

APPELLANT

Vs

The Assistant Commissioner (CT), Shevapet Assessment
Circle, Salem

RESPONDENT

Date of Decision : 27-02-2012

Acts Referred:

Citation : (2012) 02 MAD CK 0124

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

**Advocate : R. Senniappan, for the Appellant; A.R. Jaya Prathap, Government
Advocate (Taxes), for the Respondent**

Judgement

Honourable Mr. Justice M. Jaichandren

1. Heard the learned counsel appearing for the petitioner and the learned counsel appearing for the respondent. The main contention of the learned

counsel appearing for the petitioner is that the respondent had collected a sum of Rs. 1,04,800/- , as tax and a sum of Rs. 20,543/- , as interest on

the said amount, without passing an order of assessment, relating to the assessment year 2009-2010.

2. The learned counsel appearing on behalf of the respondent had not refuted the said submission made by the learned counsel appearing on behalf

of the petitioner.

3. At this stage of the hearing of the writ petition, the learned counsel appearing on behalf of the respondent had submitted that a fresh notice

would be issued to the petitioner, in respect of the sales tax payable, by the petitioner, for the assessment year 2009-2010, under the relevant

provisions of the Tamilnadu Value Added Tax Act, 2006. On receipt of the objections from the petitioner the respondent would consider the same and pass appropriate orders thereon, as per law. In view of the above, the respondent is directed to refund the amount of Rs. 1,04,800/- collected as tax, and the sum of Rs. 20,543/- collected as interest, to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. Thereafter, it would be open to the respondent to issue a fresh notice to the petitioner, if so advised, in respect of the assessment year 2009-2010, under the provisions of the Tamilnadu Value Added Tax Act, 2006, and to proceed further, in accordance with law. The writ petition is ordered accordingly. No costs.