

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 09.04.2015

CORAM

THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN

W.P.No.10130 of 2015
and M.P.No.1 of 2015

M/s.M.K.M.S. Constructions,
Rep by its Partner,
No.4/69, Kamaraj Road,
Arakandanallur, Tirukoilur,
Villupuram District. ... Petitioner

Versus

The Commercial Tax Officer,
Tirukoilur,
Villupuram District. ... Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, to direct the respondent to consider the representation made by the petitioner on 25.03.2015 for the notice dated 12.03.2015 and to provide the details of the purchases relied by the respondent taken from the departmental website before passing final orders for the year 2012-13 and to provide an opportunity of personal hearing under TNVAT Act.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Taxes)

ORDER

By consent, the writ petition is taken up for final disposal.

2. The grievance expressed by the petitioner is that the respondent in its Revised Notice dated 12.03.2015, has stated that the TIN No. of the petitioner has been verified with Web Reports (Computer Generated MIS report) and it was found that a sum of Rs.2,83,71,493/- worth purchases made by the petitioner from multiple dealers and it was resold and utilised by them for executing the contract. But he has not filed any monthly returns in Form-I or in Form-L, disclosing sales turnover during the assessment year 2012-2013.

3.The petitioner in its response dated 25.03.2015, apart from dealing with the allegations, he has specifically pointed out that in the absence of the particulars collected by the respondents from the WEB reports (Computer Generated MIS report), it may be difficult for them to put forth their defence and non-furnishing of those details will also amount to violation of natural justice. Since the petitioner has not been favoured with any response, he came forward to file this Writ Petition.

4.Heard the submissions of Mr.C.Baktha Siromoni, the learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who accepts notice on behalf of the respondent.

5.A perusal of the revised notice, would disclose that the respondents has placed reliance upon the Web Report (Computer Generated MIS report), to release the prima-facie opinion, with regard to the non-filing of monthly returns in Form-I or in Form-L for the sale turnover during the assessment year 2012-2013.

6.It is not in serious dispute that the said Web Reports is not an exempted information. Since the respondent has placed reliance upon the said Web Report, the principle of natural justice requires that for eliciting the response from the petitioner, a copy of the same has to be furnished to him.

7.Mr.S.Kanmani Annamalai, the learned Additional Government Pleader(Taxes) would submit that the reports pertaining to the petitioner firm are available, it will be definitely furnished to him within a period of two weeks from the date of receipt of a copy of this order.

8.In the result, the Writ Petition is disposed of and the respondent is directed to furnish a copy of the Web Report (Computer Generated MIS report) relating to the petitioner firm within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ds/pri

To

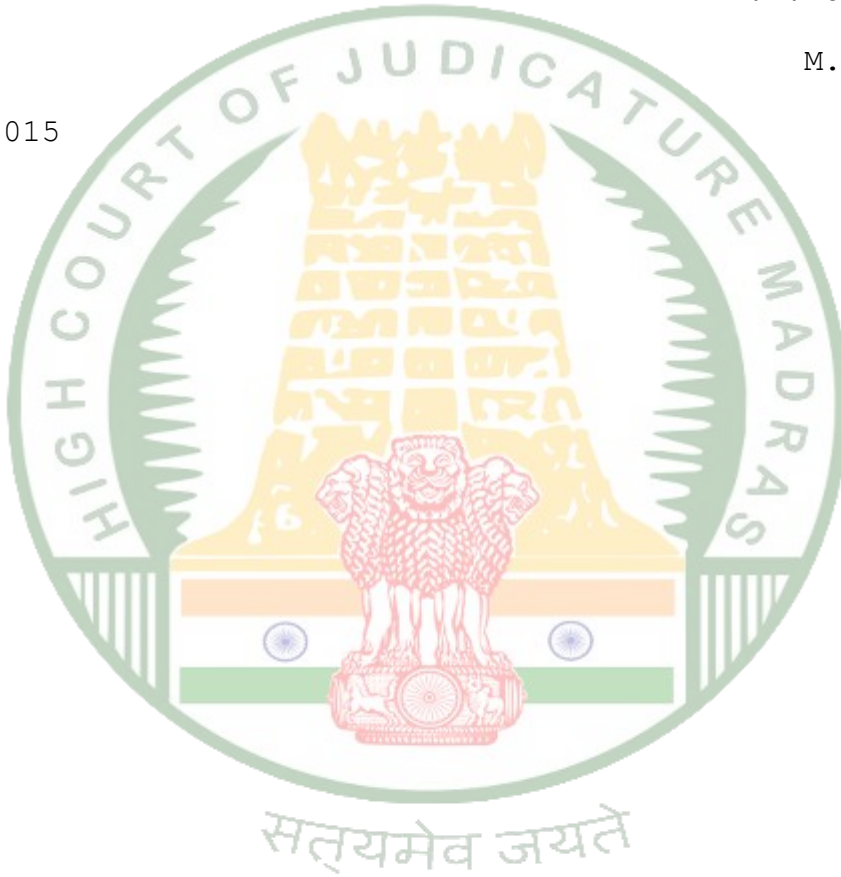
The Commercial Tax Officer,
Tirukoilur,
Villupuram District.

1 cc to Spl. Government Pleader, Sr.No10934

1 cc to Mr. C.Baktha Siromoni, Advocate, SR.No.19699

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