IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 22.04.2015

CORAM

THE HONOURABLE MR. JUSTICE T.RAJA

W.P.No.11698 of 2015 &
M.P.No.1 of 2015

M/s. Pasumai Pharmacies India Pvt. Ltd.,
Rep by its Director A.Karuppaiah,
441, Raja Street,
Coimbatore - 1. .. Petitioner

Versus

The Commercial Tax Officer,
Oppanakkara Street Assessment Circle,
Commercial Taxes Buildings,
Coimbatore-18. .. Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN No.33131862420/2012-13 dated 06.02.2015 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan
For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

This Writ Petition is filed challenging the impugned order dated 06.02.2015 passed by the Commercial Tax Officer, Oppanakkara Street Assessment Circle, Coimbatore.

2. The impugned order is challenged on the ground that the respondent Commercial Tax Officer, while passing the impugned order, has completely failed to note that whenever the respondent, who was relying on certain documents for reversing the ITC, should furnish the entire particulars so as to enable the petitioner to give proper explanation. Without furnishing the particulars to the petitioner, confirming the assessment is against the provisions of the Act as no reasonable opportunity of being heard is given.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent has no explanation whatsoever to defend the impugned order.

4. A reading of the impugned order does not throw light upon to answer the question as to whether the petitioner has been given an opportunity of hearing. Therefore, the impugned order has to be quashed. Accordingly, the impugned order is set aside and the matter is remanded back to the respondent to consider afresh after furnishing all the details to the petitioner. It is needless to

mention that the respondent shall furnish the details of the purchases for which the petitioner is said to have claimed wrongly the ITC etc., on receipt of the same, the petitioner shall give proper explanation. It is pertinent to mention that the correct TIN Numbers given in the petitioner's reply in paragraph 6 shall also be considered by the respondent.

5. With the above direction, the Writ Petition is allowed. No Costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

tsi/ds

To

The Commercial Tax Officer,
Oppanakkara Street Assessment Circle,
Commercial Taxes Buildings,
Coimbatore-18.

+ 1 cc to Mr.S. Ramanathan, Advocate SR.21911
+ 1 cc Government Pleader Sr.22129

TM(CO)
EU 12.05.2015